If correct, peel off label and affix to the return you file.



Get your Refund in as little as 7 days!

(see back cover for more information)

2006 MAINE

Resident

Individual Income Tax Booklet Short Form 1040S-ME

MISSION STATEMENT

The mission of Maine Revenue Services is to serve the citizens of Maine by administering the tax laws of the State effectively and professionally in order to provide the revenues necessary to support Maine government. To accomplish this mission, we will:

- Foster voluntary compliance with the tax laws by providing clear, complete, accurate, and timely guidance to taxpayers to help them understand and meet their responsibilities under the law.
- Maintain the highest standards of integrity, fairness, confidentiality and courtesy in everything we do.

You may use the Short Form, 1040S-ME, only if you:

- Were a Maine resident for the entire year
- Are a calendar year filer
- **Low-Income Tax Credit***
- Paid no estimated tax for 2006

- Have taxable income less than \$100,000
- Use the standard deduction
- Claim no credits other than the **Earned Income Credit** or the Are claiming no modifications other than Maine State Retirement Contributions, U.S. Government Bond Interest, Pension Income Deduction, or taxable Social Security Benefits

Otherwise, use the Long Form, 1040ME.

*LOW-INCOME TAX CREDIT - If your Maine taxable income is \$2,000 or less, you are not claimed as a dependent on another Maine income tax return, and you are not subject to the Maine Minimum Tax, you do not have to file a Maine income tax return.

TAXPAYER ASSISTANCE and FORMS

Visit <u>www.maine.gov/revenue</u> to obtain the latest tax updates, electronic tax assistance, download Maine tax forms and instructions, learn the status of your refund, pay your tax or e-mail tax-related questions. (NOTE: As a matter of policy, Maine Revenue Services does not divulge confidential information such as income, refund amounts or taxpayer identification numbers via email).

Refund Information Only: Get the status of your refund from Maine Revenue Services' web site at www.maine. gov/revenue. You will need to know the first social security number shown on your return and the exact whole-dollar amount of the refund you requested.

To Order Forms: Order printed forms or download forms from Maine Revenue Services' web site at www.maine.gov/ revenue or call (207) 624-7894 - Every day 24 Hours.

NexTalk (hearing-impaired only): (888) 577-6690 Weekdays 8:00 a.m.- 4:30 p.m.

Collection Problems: (207) 621-4300 - Weekdays 8:00 a.m.- 5:00 p.m. Call this number if you have a tax balance due currently being collected by Maine Revenue Services that you would like to resolve.

Assistance To Help You With Your Tax Questions: (207) 626-8475 - Weekdays 8:00 a.m.- 5:00 p.m.

Payment Plan Questions For Income Tax Returns: (207) 621-4300 - Weekdays 8:00 a.m.- 5:00 p.m.

Web FAQs: See page 3 for a list of frequently asked questions.

Federal income tax information and forms: Call the Internal Revenue Service at (800) 829-1040 or see the Internal Revenue Service web site at www.irs.gov.

Tax Violations Hot Line: (207) 624-9600 Call this number or send an e-mail to compliance.tax@maine.gov to report possible tax violations including failure to file tax returns, failure to report all income and failure to register for tax filing.



Maine EZ Pay. Pay your income taxes electronically at www.maine.gov/revenue using Maine EZ Pay.

NOTE: EZ Pay does not replace the requirement to file a Maine income tax return.

Table of Contents

Extension Payment Voucher		Form 1040S-MESchedule CP - Voluntary Contributions/Park Passes	,
General Instructions Specific Instructions	4-5 6-8	Pension Deduction Worksheet Tax Tables	

Maine Revenue Services Taxpayer Privacy Policy

Maine Revenue Services ("MRS") maintains the highest standards in handling personally identifiable taxpayer information. Taxpayers have the right to know what information is kept on file about them, to have reasonable access to it, and to receive a copy of their file. Under penalties of law, employees and agents of MRS are prohibited from willfully inspecting information contained on any tax return for any purpose other than the conduct of official duties. In addition, MRS employees and agents are prohibited from disclosing tax information to anyone other than the taxpayer except in a limited number of very specific circumstances. No unassociated third parties may receive information pertaining to tax returns without written permission from the affected taxpayer except as allowed under 36 M.R.S.A. § 191. Communications that do not meet the definition of tax information are subject to the general confidentiality and public inspection provisions

of Maine's "Freedom of Access" laws. When confidential taxpayer information is stored by MRS, it is kept in a secure location where it is accessible only to authorized employees and agents of MRS. If you have any questions regarding the Privacy Policy, please contact MRS at (207) 626-8475.

Record-keeping Requirements

Keep a copy of your Maine income tax return, including worksheets, and supporting documents (such as W-2 and 1099 forms) for the same period required for keeping your federal income tax records. This is generally 3 years from the date the return was filed. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to calculate the basis of the original or replacement property. See 36 M.R.S.A. § 135.

IMPORTANT CHANGES

DOMICILE (RESIDENCY "SAFE HARBORS"). 36 M.R.S.A. § 5102(5). Generally, individuals who are domiciled in Maine are considered residents for Maine income tax purposes. However, Maine law now provides that for tax years beginning on or after January 1, 2007, certain individuals spending significant time outside Maine will not be treated as resident individuals even though they are domiciled in Maine. For more information on these exceptions, see the *Guidance to Residency "Safe Harbors"* available at www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*).

VOLUNTARY CONTRIBUTIONS. Additional lines have been added to 1040ME, Schedule CP for voluntary contributions to the Maine Veterans Memorial Cemetery Maintenance Fund (36 M.R.S.A. § 5289) and the Maine Asthma and Lung Disease Research Fund (36 M.R.S.A. § 5290). For more information, see Schedule CP on page 13.

For other tax law changes affecting Maine long Form 1040ME, see www.maine.gov/revenue.

FREQUENTLY ASKED QUESTIONS (FAQs on the WEB)

www.maine.gov/revenue

01 How can I tell if I am a resident of Maine? 02 How can I get an extension to file? 03 Should I file my return even though I do not have the money to pay? 04 I did not live in Maine for the entire year. Do I have to file a return? 05 I forgot to attach my W-2s when I mailed my return. What do I do? 06 I have not received a W-2. What do I do? **07** What is the Pension Benefits Income Deduction? 08 I receive Social Security benefits. Do I qualify for the Pension Benefits Income Deduction? 09 How do I complete Schedule NR? 10 How do I complete Schedule NRH? 11 How do I complete Schedule 3? 12 My spouse has passed away. You sent a refund with both our names on it. What do I do? 13 I received a letter saying you sent my refund to another agency. Why? 14 I received a bill, and I cannot pay it in full. What do I do? 15 I did not get credit for my withholdings. Why?

Topic # Subjects Available

47	
	federal return was changed by the IRS?
16	W hat should I do if I amend my federal tax return or my

- 17 I received a notice that did not show all payments made.

 How do I get credit for them?
- 18 How can I purchase a State of Maine Park Pass?
- 19 What if my Park Pass is lost or stolen?
- 20 Do I qualify for Injured Spouse status?
- 21 What if I file or pay late?
- 22 Is there a penalty for not paying enough estimated tax?
- 23 I am a nonresident of Maine with business activity (such as rental property) located in the state. In prior years, this activity has generated a loss, but this year I realized a gain. Can I use the prior losses to offset this year's gain?

An Unclaimed Property Message from

David G. Lemoine Maine State Treasurer

The Office of the State Treasurer is currently holding Unclaimed Property worth millions of dollars.

Some of it may be yours! Visit us online at:

www.maine.gov/unclaimed

NOTE: Use the form below only if you are making a payment.

■ 2006 1040EXT-ME

Topic # Subjects Available

STATE OF MAINE EXTENSION PAYMENT VOUCHER for INDIVIDUAL INCOME TAX



0601600



Pay <u>electronically</u> using **Maine EZ Pay** at <u>www.maine.gov/revenue</u> and eliminate the need to file 1040EXT-ME or mail this completed form to make your extension payment.

Your first name	Initial	Your last name	Your social security number
Spouse's first name	 initial	Spouse's last name	Spouse's social security number
Address (number and street)			Amount of payment
City		State Zip code	If you make a payment using this
			voucher, you <u>must</u> use a Long Form (1040ME) when you file your return.

NOTE: If you are married and file a joint return with your spouse, enter your spouse's name and social security number in the spaces provided.

Write your social security number on your check.



Please Type or Print

Detach this voucher and mail with check or money order payable to "TREASURER, STATE OF MAINE" to: Maine Revenue Services, P.O. Box 9114, Augusta, ME 04332-9114

GENERAL INSTRUCTIONS

should I file a Maine income tax return. If you are a resident of Maine who is required to file a federal income tax return, you must file a Maine income tax return. If you are not required to file a federal return, but do have income subject to Maine income tax resulting in a Maine income tax liability, a Maine return must be filed. You do not have to file a Maine income tax return if you meet all of the following requirements: 1) your Maine taxable income is \$2,000 or less, 2) you claim yourself as an exemption on your return, AND 3) you are not subject to the Maine Minimum Tax. However, you must file a return to claim any refund due to you.

If you are a nonresident who has income from Maine sources resulting in a Maine income tax liability, you <u>must</u> file a Maine income tax return. However, you may not be required to file if the number of days worked in Maine as an employee is 10 or less and your only Maine income is compensation for personal services. *See* 36 M.R.S.A. § 5142(8).

Am I a Resident, Part-Year Resident, or Nonresident?

To determine your residency status for 2006, read the following and check the proper box. Retain this worksheet for your records.

<u>Domicile</u>: Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile, a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration.

RESIDENCY WORKSHEET

	EI	ı Va		Res	: 4	4-
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(1) Maine was my domicile for the entire year 2006;

OR

(2) I maintained a permanent place of abode in Maine for the entire year <u>and</u> spent a total of more than 183 days in Maine.

☐ Part-Year Resident:

I was domiciled in Maine for part of the year and was not a fullyear resident as defined in (2) above.

IF YOU ARE A *PART-YEAR RESIDENT*, YOU <u>MUST</u> FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

□ Nonresident:

I was not a resident or part-year resident in 2006, but I do have Maine-source income. Note: If you filed as a nonresident alien on your federal income tax return, file as a nonresident alien on your Maine income tax return, Form 1040ME. Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions.

IF YOU ARE A *NONRESIDENT*, YOU <u>MUST</u> FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

For additional information on determining Maine residency, see the "Maine Revenue Services Guidance to Residency Status" brochure which can be downloaded at www.maine.gov/revenue/forms or call the forms line at (207) 624-7894.

I AM IN THE ARMED FORCES, WHAT IS MY RESIDENCY STATUS?

Maine Resident: A Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state.

Nonresident: If you are not a Maine resident, but are stationed in this state by military orders, your military income is not subject to Maine tax. However, if you or your spouse earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.

Instructions for Married Couples:

WE ARE BOTH FULL-YEAR MAINE RESIDENTS. HOW DO WE FILE WITH MAINE? You must file a Maine return using the same filing status as properly used on your federal return.

I AM A FULL-YEAR MAINE RESIDENT, BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE? If you filed a joint federal return you have two options:

(1) You can choose to file a joint Maine return as if both of you were full-year Maine residents;

OR

(2) Each can file a Maine return as a single individual using **Form 1040ME with Schedule NRH**. Each return must show the proper residency status. (If the nonresident spouse has no Maine-source income, that spouse does not have to file a Maine return.) You may choose this option only if you filed a joint federal return. Otherwise, you must file a Maine return using the same filing status as properly used on your federal return.

WE ARE BOTH NONRESIDENTS, FILED A JOINT FEDERAL RETURN, BUT ONLY ONE SPOUSE HAS MAINE-SOURCE INCOME.

You have two options:

 You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using Form 1040ME with Schedule NR;

OR

(2) The spouse who has Maine-source income can choose to file a return as a single individual using Form 1040ME with Schedule NRH.

WE ARE BOTH NONRESIDENTS AND BOTH HAVE MAINE-SOURCE INCOME. You must file a Maine return using the same filing status as properly used on your federal income tax return, and you must complete Form 1040ME and Schedule NR.

WHEN MUST I FILE MY RETURN? No later than April 17, 2007.

KEIL	IKN	
DUE	DAT	Œ:
April	17,	2007

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9	10	11	12	13	14
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WHAT IF I NEED MORE TIME TO FILE? If you are unable to file your return by Tuesday, April 17, 2007, Maine allows an automatic six-month extension of time to file. Requests for additional time to file must be submitted in writing <u>prior</u> to the expiration of the six-month period. Generally, the total extension period cannot exceed eight months. The automatic extension is only effective if the return is filed within the six-month period. See "What if I file or pay late?" below.

CAUTION: AN EXTENSION TO FILE YOUR MAINE RETURN IS NOT AN EXTENSION FOR PAYMENT OF TAX. If you owe tax, you must pay at least 90% of that amount by the original due date for filing your return (April 17, 2007 for calendar-year filers) in order to avoid the penalty for late payment of tax. The remaining 10% must be paid when the return is filed on or before October 15, 2007 in order to avoid the failure-to-pay penalty. However, interest is charged on any tax paid after the original due date of your return.

Remit your extension payment electronically using Maine EZ Pay (no forms required) at www.maine.gov/revenue or with the payment voucher on page 3 by the original due date for filing your Maine return to: Maine Revenue Services, PO Box 9114, Augusta, ME 04332-9114. If you make a payment prior to filing your return, you <a href="mailto:mustanted-must

where Do I GET FORMS? Income tax booklets are available at most banks, public libraries, and post offices located in Maine. You may also download forms from the internet at www.maine.gov/revenue/forms or order forms by calling (207) 624-7894. Note: you must file an original or downloadable state form – photocopies are not acceptable.

MAY I ROUND TO WHOLE DOLLARS? Yes. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or greater.

I AM GETTING A REFUND THIS YEAR. WHEN WILL I GET MY CHECK? Please allow at least eight weeks for your refund to arrive before you contact us. For automated information about the status of your refund request, visit our web site at www.maine.gov/revenue (select Where's My Refund).

WHAT SHOULD I DO IF THERE IS A CHANGE IN MY MAINE TAX LIABILITY? You must file a Maine amended return if you file a federal amended return, if the Internal Revenue Service makes a change to your federal return, or if your Maine tax liability changes for any other reason. Individuals must file a Maine amended return (1040X-ME) within 90 days after filing a federal amended return or after receiving final determination of any change by the Internal Revenue Service. Maine imposes a penalty for failure to notify the state of these changes. When filing a Maine amended return, attach a copy of your federal amended return (Form 1040X) or the Internal Revenue Service agent's report to your form. If the change is to the Maine return only, include a description of the change on page 2 of Form 1040X-ME.

WHAT IF A TAXPAYER DIES? When an individual dies before filing a tax return for a given year, a personal representative or surviving spouse must file a return for the decedent. If the decedent was single and a refund is due, attach Form 1310ME (Statement of Person Claiming Refund Due a Deceased Taxpayer) to the return. A surviving spouse may claim a refund by filing a joint return with the decedent without Form 1310ME. The surviving spouse may file a joint return with the decedent provided similar filing was followed for federal purposes. Write "deceased" above the deceased taxpayer's name. Enter the date of death in the spaces above the signature area on your return.

WHAT IF THE FEDERAL TAX IS FORGIVEN DUE TO A COMBAT CASUALTY? A taxpayer whose federal income tax liability is forgiven under IRC § 692 due to a combat casualty is similarly forgiven the Maine income tax for the same period(s). To request tax forgiveness, include with your Maine return a statement that shows the computation of Maine tax liability before any amount is forgiven and the amount that is to be forgiven along with any other documentation supporting your claim.

WHAT IF I AM UNABLE TO PAY MY TAXES? If you are unable to pay your taxes in full, you should file your return by the due date and request, in writing, a payment plan. In your request, give your name, social security number, and the amount of money you can pay and indicate how often you can make that payment. Your first payment should be submitted with the request and you should continue to make the payments as you have indicated until Maine Revenue Services contacts you. Indicate your name, address, telephone number and tax year on your check or money order. A payment plan request will not stop interest or penalties from being added to the tax balance. Requests should be forwarded to Maine Revenue Services, Compliance Division, 888 State House Station, Augusta, Maine 04332-0888. Also, you may call (207) 621-4300 or e-mail compliance.tax@maine.gov.

WHAT IF I FILE OR PAY LATE? You will be charged interest at 12% per year, compounded monthly, on income tax not paid by the due date (April 17, 2007 for calendar-year filers). An extension allows only additional time to file; it does not allow additional time for payment of tax due or prevent accrual of interest.

In addition to interest, a penalty is assessed for late filing. A separate penalty is assessed for the late payment of tax. The **penalty for late filing** is \$25 or 10% of the tax due, whichever is greater. If a tax return is not filed upon demand, the penalty for late filing is 100% of the tax due. The **penalty for late payment** of the tax is 1% per month up to a maximum of 25%. Both penalties are assessed when the return is filed late and the tax is paid late. The law also provides for penalties for underpaying estimated tax, preparing or filing a fraudulent income tax return, and for understating income.

WHAT IF I AM AN INNOCENT OR INJURED SPOUSE? Maine Revenue Services acknowledges Innocent and Injured Spouse Claims (see federal Form 8379 or Form 8857 and related instructions) for purposes of individual income tax only. The spouse is not required to request federal relief prior to requesting state relief. For more information call the Compliance Division of Maine Revenue Services at (207) 624-9595 or e-mail compliance.tax@maine.gov. If you believe that your refund may be set off to pay a debt other than an income tax debt, you must contact the other tax department or agency directly to request injured spouse relief.

SHOULD I CHANGE MY INCOME TAX WITHHOLDING FOR 2007?

You may need to review your withholding if the amount of your refund or balance due is large. A married couple with two incomes may choose to use the single withholding table. See your employer for details. For withholding questions, contact Maine Revenue Services at (207) 626-8475 or e-mail withholding.tax@maine.gov.

WHO MUST FILE AND PAY ESTIMATED TAX? Generally, you must pay estimated tax if your tax after subtracting withholding and other allowable credits is \$1,000 or more and if the tax liability for the prior year was \$1,000 or more. Equal installments of estimated tax are due on April 15, June 15, September 15 and January 15. Payments can be made electronically using Maine EZ Pay (no forms required) at www.maine.gov/revenue or download Form 1040ESME at www.maine.gov/revenue/forms or call (207) 624-7894 to order the form.

IS THERE A PENALTY FOR NOT PAYING ENOUGH ESTIMATED

TAX? Yes. If you did not pay enough estimated tax or have enough tax withheld from your earnings by any due date for paying estimated tax, you may be subject to a penalty. Beginning January 1, 2006, the underpayment penalty is 10%, compounded monthly. For calendar year 2007, the penalty is 12%, compounded monthly.

If your 2006 tax liability is \$1,000 or more, you should refer to Form 2210ME, Underpayment of Estimated Tax by Individuals.

WHAT IF I AM MOVING? Let us know your new address. E-mail: income.tax@maine.gov, or write: Maine Revenue Services, P.O. Box 9100, Augusta, Maine 04332-9100.

<u>SPECIFIC INSTRUCTIONS — FORM 1040S-ME</u>

Note: Form 1040S-ME is designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc., must start on the left; dollar amounts must start from the right. For example:

Enter letters like this:

Your First Name IMA		Your Last Name SAMPLE
Spouse's First Name	MI	Spouse's Last Name

Enter dollar amounts like this:

Due to scanning requirements, only original forms and schedules should be submitted. PHOTOCOPIES ARE NOT ACCEPTABLE.

For information on electronic filing, visit our web site at www.maine.gov/revenue.

STEP 1: NAME, ADDRESS, SOCIAL SECURITY NUMBERS

Name and Address. If you have a pre-printed label (located on the front cover of this booklet) and your name and address are correct, peel it off and place it on your completed Form 1040S-ME inside the red dotted lines.

If you do not have a pre-printed label or the name or address on the label is not correct, please print or type your name(s) and mailing address in the spaces provided. **Social Security Number(s):** You **must** enter your social security number(s) in the spaces provided.

Line 1. Maine Clean Election Fund. Check the box for you and/or your spouse if you want \$3 of your tax dollars to be applied to the Maine Clean Election Fund. This fund was established to finance the election campaign of certified Maine Clean Election Act candidates. *Please note that checking this box does not increase your tax or reduce your refund but reduces General Fund revenue by the same amount.*

Line 2. Commercial Farming or Fishing. Check this box if at least two-thirds of your gross income for 2006 was from commercial farming or fishing as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

STEP 2: FILING STATUS

Lines 3-7. Filing Status. Check the box for the filing status properly used on your federal income tax return. If you check married filing separate, be sure to include your spouse's name and social security number.

Line 8. Age and Blindness. Check the appropriate boxes for you and your spouse if you or your spouse were 65 or over and/or blind for federal income tax purposes.

STEP 3: EXEMPTIONS

Line 9. Exemptions. Enter the total number of exemptions properly claimed on your federal return.

STEP 4: CALCULATE YOUR TAXABLE INCOME

Line 10. Federal Adjusted Gross Income. Enter your federal adjusted gross income shown on your federal income tax return (federal Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 37). Enter negative amounts with a minus sign in the box immediately to the left of the number.

Line 11. Maine State Retirement Contributions. If you are an active member of the Maine State Retirement System, enter the amount of your 2006 contributions on this line. Contributions to

the Maine State Retirement System are tax deferred for federal income tax purposes, but are taxable on the Maine return. To get the amount of your contributions, subtract the <u>federal wages</u> from the <u>state wages</u> on your State of Maine W-2 Form. **NOTE:** If you retired after 1988 and you are receiving benefits from the Maine State Retirement System, you are entitled to a deduction on pension amounts received that were previously taxed by the State. To claim this deduction, you must file using the Long Form (1040ME).

Line 12. U.S. Government Bond Interest. Enter on this line income from direct obligations of the U.S. Government, such as Government Savings Bonds and U.S. Treasury Bills and Notes. Write only the amount of this interest that is included in your federal adjusted gross income.

Line 13. Taxable Social Security and Railroad Retirement Benefits. Enter the amount of social security and Railroad Retirement benefits (Tier 1 and Tier 2) that are included as taxable in your federal adjusted gross income.

Line 14. Pension Income Deduction. See instructions and worksheet on page 14.

Line 16. Standard Deduction. If you itemize deductions on your Maine return (based on federal itemized deductions), you must file using the long form, 1040ME, and complete Schedule 2. If you use the standard deduction on your federal return, you must use the Maine standard deduction on your Maine return. In 2006, the Maine standard deduction amounts may differ from federal standard deduction amounts. The Maine standard deduction amounts are listed below.

MAINE STANDARD DEDUCTION AMOUNTS:

S INGLE\$5.150
MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER)\$8,600
H EAD OF H OUSEHOLD\$7,550
MARRIED FILING SEPARATELY\$4,300

IF YOU CAN BE CLAIMED AS A **DEPENDENT** on another person's return, the standard deduction is the greater of \$850 or earned income plus \$300 (up to the standard deduction amount shown above for your filing status).

Additional Standard Deduction for Age and/or Blindness:

<u>Unmarried</u> (single or head of household): the additional amount is \$1,250 if the individual is 65 or over OR blind; \$2,500 if the individual is both 65 or over AND blind.

<u>Married</u> (whether filing jointly or separately) or a qualified widow(er): the additional standard deduction is \$1,000 if one spouse is age 65 or over OR blind; \$2,000 if one spouse is 65 or over AND blind; \$2,000 if both spouses are 65 or over OR blind; \$4,000 if both spouses are 65 or over and blind, etc..

NOTE: If married filing separately, the additional deduction amounts pertaining to your spouse apply only if you can claim an exemption for him/her.

Line 17. Exemption. Multiply the total number of exemptions on line 9 by \$2,850 and enter the result on this line.

Caution: If you filed federal Form 1040EZ and checked one or both boxes on line 5 of that form and line E of the "Worksheet for dependents who checked one or both boxes on line 5" is zero (see reverse side of federal Form 1040EZ), enter zero on line 17 of your Maine short form. If you checked one or both boxes on federal Form 1040EZ, line 5 and line E of the worksheet is \$3,300, enter \$2,850 on line 17 of your Maine short form.

STEP 5: CALCULATE YOUR TAX & CONTRIBUTIONS

Line 19. Income Tax. Find the tax for the taxable income on line 18 in the tax table on pages 15 through 19 or compute your tax based on the tax rate schedule on page 19.

Line 21. Low-Income Tax Credit. If your taxable income, line 18, is \$2,000 or less, neither you nor your spouse (if married) is claimed as a dependent on somebody else's return, and you are not subject to the Maine Minimum Tax, you are entitled to a credit equal to the income tax that would normally be due. If you qualify, enter the amount from line 20 on this line. You are not required to file a return if you qualify for this credit. However, you must file a return to claim any refund due to you.

Line 22. Earned Income Tax Credit ("EIC"). Your Maine earned income tax credit is equal to 5% of your federal earned income tax credit but only to the extent of your Maine tax liability. The Maine earned income tax credit is not refundable. Enter the amount of your federal credit in the space provided and multiply that amount by .05. Enter the result in the boxes provided.

Line 24. Withholding. Enter the total amount of Maine income tax withheld. Enclose (do not staple or tape) supporting W-2 and 1099 forms (including Form 1099ME, if applicable). Legible photocopies of your W-2 or 1099 forms on 8 1/2 by 11 inch paper are preferred. Line 27. Use Tax (Sales Tax). If you have purchased items for use in Maine from retailers who do not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers), you may owe Maine use tax on those items. The use tax is calculated at the same rate as the sales tax. The rate of tax for purchases in 2006 is 5%. If you paid another state's sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 15 by .04% (.0004) or use the table below. **NOTE:** If you use the percentage method or the table and owe use tax on items that cost \$1,000 or more, you must add the tax on those items to the percentage or table amount. Use Tax on items that cost more than \$5,000 must be reported on an individual use tax return by the 15th day of the month following its purchase. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax plus interest and penalty. For additional information on Maine use tax visit <a href="https://www.maine.gov/www.gov/www.maine.gov/www.gov/www.maine.gov/www.gov/ww.gov/www.gov/ww.gov/ww.gov/ww.gov/ww.gov/ww.gov/ww.gov/ww.gov/ww.gov/ww.gov/ww.gov/ww.gov/ww.gov/ww.gov/ww.gov/ww.gov/ww.gov/ww.gov/ww

<u>USE TAX TABLE</u>									
Maine Adjusted Use Tax			Maine	Use Tax					
Gross Income Amount		Gross	Income	<u>Amount</u>					
At Least	Less Than		At Least	Less Than					
\$ 0	\$ 6,000	\$ 2	\$30,000	\$ 36,000	\$ 14				
6,000	12,000	5	36,000	42,000	17				
12,000	18,000	7	42,000	48,000	19				
18,000	24,000	10	48,000	54,000	22				
24,000	30,000	12	54,000	60,000	24				
	60,000 an	d up — .04%	of Maine 104	40S-ME, Line	15				

gov/revenue/salesuse/usetax/UseTax.htm or call (207) 624-9693.

Line 28. Total Voluntary Contributions and Park Pass Purchases. Enter the total amount of voluntary contributions and state park pass purchases from line 14 of Schedule CP.

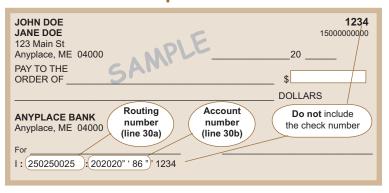
STEP 6: CALCULATE YOUR REFUND OR BALANCE DUE

Line 29. Refund. Enter the amount of your refund. Refunds of more than \$1.00 will be issued to you. Checks that are returned to us cannot be remailed until the correct address is known.

Line 30. Direct Deposit of Refund. You may have your refund directly deposited into your checking or savings account (if it is \$5,000 or less) or to an existing NextGen College Investing Plan® Account (NextGen Account). (The NextGen Program is administered by the Finance Authority of Maine.) Refunds directed to your NextGen Account are subject to the terms and conditions of the Program Description, Participation Agreement and any Supplement(s). On line 30a, enter the 9-digit routing transit number (RTN). The RTN must begin with 01 through 12 or 21 through 32. If it does not, the direct deposit will be rejected and a refund check will be sent instead. ENTRIES MUST BE ACCURATE. If you are unsure what your RTN is, contact your financial institution. (NOTE: If you are directing your refund to your NextGen Account,

enter the following RTN: **043000261.)** On <u>line 30b</u>, enter your account number. The account number can be up to 17 digits long (both numbers and letters). Include hyphens, but omit spaces and special symbols. Enter the number from left to right and leave any unused spaces blank. For NextGen Accounts, the account number is the Account Participant's 9-digit social security number. On <u>line 30c</u>, check the box for the appropriate account type.

Sample Check



Note: The routing and account numbers may be in different places on your check.

Line 31. Amount Due. This is the amount you owe. Do not send cash. If the amount you owe is less than \$1.00, do not pay it.

Remit your payment electronically using Maine EZ Pay at www.maine.gov/revenue or enclose (do not staple or tape) a check or money order payable to Treasurer, State of Maine. Include your complete name, address and telephone number on your check or money order. We will send you a receipt for your payment only if you request it in writing and if you include a stamped, self-addressed envelope with your request. Note: If the amount due is \$1,000 or more, you may owe a penalty for underpayment of estimated tax. We can calculate the penalty for you and bill you, or you can file using the Maine Long Form (1040ME) and complete Form 2210ME to calculate your penalty.

Line 32. FOR MAINE RESIDENTS ONLY: Check this box if you

would like to receive a Maine Residents Property
Tax and Rent Refund "Circuit Breaker" Program
application in August for property tax assessed
or rent paid in 2006. The Circuit Breaker Program
is a property tax relief program for qualified

homeowners or renters who live in Maine. Although the program that begins August 1, 2007 may change, the current program (that ends May 31, 2007) is generally available to Maine residents with 2005 household income up to \$102,000 for multi-member households or up to \$77,000 for single-member households. Also, your 2005 property taxes must have been greater than 4% of your income or your 2005 rent must have been greater than 20% of your income. The application period for the next program is August 1, 2007 through May 31, 2008. See more information on next page.

THIRD PARTY DESIGNEE. If you would like to allow another person to discuss your 2006 Maine Individual Income Tax Return with Maine Revenue Services ("MRS"), check the "Yes" box. Also enter the person's name, phone number and any 5-digit number the person chooses as their personal identification number ("PIN"). This PIN will be used to ensure MRS employees only speak with the individual you have designated. If you want the paid preparer who signed your return to discuss your return with Maine Revenue Services, enter "Preparer" on the line for Designee's Name and the selected 5-digit PIN.

If you check the "Yes" box, you are authorizing Maine Revenue Services to call, or accept information from, the person you have chosen if there are any questions or if additional information is needed to process your tax return.

This authorization will automatically end no later than the due date (without regard to extensions) for filing your 2007 tax return. For most people this is April 15, 2008.

Maine Residents Property Tax and Rent Refund Program For

- Property Tax Assessed in 2005
- Rent Paid during 2005



Over **200,000** Maine households qualify for property tax and rent refunds! **You** may be one of them!

IF YOU WERE A MAINE RESIDENT FOR ALL OF 2005, IT'S NOT TOO LATE TO APPLY. BUT, YOU MUST APPLY NO LATER THAN MAY 31, 2007.

If you have <u>not</u> already filed for a refund of property tax assessed or rent paid during 2005, file online now at www.maine.gov/revenue/taxrelief or call (207) 624-7894 to order an application (until May 31, 2007).

YOU MAY QUALIFY IF:

- You do not have a spouse or dependent(s) and your 2005 household income was \$77,000 or less; or
- You have a spouse or dependent(s) and your 2005 household income was \$102,000 or less

AND

- Your 2005 property tax was more than 4% of your 2005 household income; or,
- The rent you paid in 2005 was more than 20% of your 2005 household income NOTE: Seniors do not need to meet this requirement if household income was \$12,700 or less if living alone or \$15,700 or less if living with a spouse or dependent(s).

For more information, go to <u>www.maine.gov/revenue/taxrelief</u> or call (207) 626-8475. To get an application, download at <u>www.maine.gov/revenue/taxrelief</u> or call (207) 624-7894 (to leave your name and address).

NOTE: If you would like to receive an application for a refund of property tax assessed or rent paid during 2006, check the box on line 32 of page 2 of your 2006 Form 1040S-ME. THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2007 unless your income on line 15 exceeds the income limits for this program.



MAINE INDIVIDUAL INCOME TAX 1040S-ME RESIDENT SHORT FORM



IMPORTANT! You must enter your SSN(s) below. Print Neatly in Blue or Black Ink, Using Upper Case Letters Your First Name Your Last Name Your Social Security Number Spouse's First Name Spouse's Last Name Spouse's Social Security Number DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN. Mailing Address (PO Box, number, street and apt. no) Home Phone Number Work Phone Number City State Zip Code NOTE: If either spouse is deceased, enter the date of death on the back of this page in the spaces provided above the signature area. 1 Maine Clean Election Fund - (See instructions on page 6.) NOTE: Checking 2 Check here if you were engaged in the box will <u>not</u> increase your tax or reduce your refund. YES NO COMMERCIAL FARMING OR FISHING Do you want \$3 to go to this fund..... during 2006. (See Instructions) If a joint return, does your spouse want \$3 to go to this fund...... FILING STATUS (Check one) Indicate Your Filing Status 3 Single 8 CHECK IF: You **Spouse** were was 4 Married filing joint return (Even if only one had income) Married filing separate return. Enter spouse's social security number and full name above. 65 or over8a 5 6 Head of household (With qualifying person) Qualifying widow(er) with dependent child Blind8b (Year spouse died _____) 10 FEDERAL ADJUSTED GROSS INCOME. (See instructions on page 6 for line references to federal forms. If negative, enter a minus sign in the space to the left of the number.)....... 10 11 MAINE STATE RETIREMENT CONTRIBUTIONS.11 12 U.S. GOVERNMENT BOND INTEREST included in your federal adjusted gross income 12 13 SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS included in your federal Calculate Your Taxable Income 15 MAINE ADJUSTED GROSS INCOME. (Add lines 10 and 11, subtract lines 12, 13, and 14. 18 TAXABLE INCOME. (Line 15 minus lines 16 and 17. 19 INCOME TAX. (Find the tax for the amount on line 18 in the tax table on pages 15-19 or compute your tax using the tax rate schedule on page 19. If line 18 is negative, enter zero.)...... 19

2006 1040S-ME RESIDENT **SHORT** FORM Page 2



0602201

	20 INCOME TAX. (From line 19, page 1)		20
	21 I OW-INCOME CREDIT. If the amount on line 18 is \$2.00	00 or less and neither you no	or vour
butions	spouse (if married) are claimed on another person's retu NOTE : You are not required to file a return if you qualify	rn, enter the amount on line	20 here21
y Contri	22 EARNED INCOME TAX CREDIT (EIC). Your federal EIC \$	x .05. Enter resul	t here 22
STEP 5 and Voluntar	23 NET INCOME TAX. Line 20 minus lines 21 and 22 (If le	ss than zero, enter zero)	23
STEP 5 Calculate Your Tax and Voluntary Contributions	24 MAINE INCOME TAX WITHHELD. (Enclose W-2 and 10 (DO NOT include estimated tax payments)		
ate You	25 OVERPAYMENT. If line 24 is larger than line 23, subtract	line 23 from line 24. Enter re	esult here25 *
Calcul	26 UNDERPAYMENT. If line 23 is larger than line 24, subtract	line 24 from line 23. Enter re	sult here 26 •
	27 USE TAX (SALES TAX). (See instructions)		27 , ·
	28 TOTAL VOLUNTARY CONTRIBUTIONS AND PARK P. Schedule CP, line 14)	ASS PURCHASES. (From	28 , •
	20 DEFUND (Line OF mainure lines 27 and 20) MOTE: If take	L of lines 27 and 20 in superto	- 4b
9	line 25, subtract line 25 from the total of lines 27 and 28 a	nd enter the amount on line 3	31 below 29
STEP 6 Calculate Your Refund or Amount Due	IF YOU WOULD LIKE YOUR REFUND DEPOSITED DIRECT COLLEGE INVESTING PLAN® ACCOUNT, read the instruc		
or An			
STEP 6 Refund o	Direct 30a Routing Number* *For NextGen Accounts,		30c Type of Account: Checking Savings
Sur Re	Danasit		NextGen®
late Y			nt's 9-digit social security number.
Calcu	31 AMOUNT DUE. Line 26 plus lines 27 and 28. (OR If total of subtract line 25 from the total of lines 27 and 28). (If \$1,000 or more	of lines 27 and 28 is greater the, see instructions.) Enter resu	nan line 25, ilt here31
	EZ PAY at www.maine.gov/revenue or ENCLOSE C	HECK payable to: Treasure	r, State of Maine. DO NOT SEND CASH.
6 6 6	32 FOR MAINE RESIDENTS ONLY: Check this box if you would See instructions on pages 7 and 8 for information about		
I	MAILED TO YOU IN AUGUST 2007 unless your inco		
	e printing and postage costs, if you file your return electronicall ox forms and instructions mailed to you next year, check box at		
	,		
	IMPORTANT NOTE		spouse is deceased , (Month) (Day) (Year)
	enter date of death.	en en	ter date of death.
Third Par Designee	I IO VOLLWANT TO ALLOW ANOTHER NETSON TO DISCUSS THIS PETILIF	n with Maine Revenue Servi	ices? Yes (complete the following). No.
(See page	e 7) Designee's name Pho	ne no. ()	Personal identification #:
they are to	nalties of perjury, I declare that I have examined this return and a rue, correct and complete. Declaration of preparer (other than I	ccompanying schedules and taxpayer) is based on all inf	statements, and to the best of my knowledge and belief, ormation of which preparer has any knowledge.
SIGN HERE	Vous Greenburg		
Keep a copy of	Your Signature	Date signed	Your occupation
this return for your	Spouse's signature (if joint return, both must sign)	Date signed	Spouse's occupation
records Paid	Preparer's signature	Date	Preparer's phone number
Preparer's			
Use	Print preparer's name and name of business		Preparer's SSN or PTIN
	If requesting a <u>REFUND</u> , mail to: Maine Revenue Services, P.O. Box 9 If NOT requesting a refund, mail to: Maine Revenue Services, P.O. Box	1066 Augusta MF 04332-1066	OFFICE USE ONLY: CK \$ PP



2006 MAINE INDIVIDUAL INCOME TAX

1040S-ME RESIDENT **SHORT** FORM





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Š.	Spouse's First Name MI Spouse's Last Name							Spou	ıse's Social Secur	ty Number					
R RETURN.	iP 1 nk, Using E RED IN	Your First Name Your First Name MI Your Last Name Spouse's First Name MI Spouse's Last Name Mi Spouse's Last Name Mailing Address (PO Box, number, street and apt. no)								Home F	Phone Number				
700	or Black ink, U	i										Work P	hone Number		
ZE WII	in Blue or	i	City				State	Zip Code							
AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH	Print Neatly i	•	NOTE:	If either spo	ouse is decease	e d , e	enter the da		e back of	f this p	age in		ided above the sigr	ature area.	
099 FORM:			the b	ox will <u>not</u> i ou want \$3	ncrease your ta to go to this fur	ix oi	r reduce y			Check /ES	_	COMMERC	re if you were e CIAL FARMING O 6. (See Instruction	R FISHING	🔲
047			ır a jo	oint return, d				go to this fund		Ш	Ш				
D W-2	Status			ingle				US (Check one))				8 CHECK IF:	You	Spouse
Y	P 2	4 Married filing joint return (Even if only one had income)							65 or over	were	was Bc				
OKDE	STE Your I								name above.	00 01 0001	0a 🗀 .				
MONEYC	Indicate				idow(er) with d se died			d					Blind	8b 📙 8	3d 📙
CHECK OK	STEP 3 Enter Your Exemptions	,	9 Ente	er the TOTA	L number of E	XEN	MPTIONS (claimed on your	federal r	eturn				9	
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OUK		12	U.S. G	OVERNME	NT BOND INT	ERE	EST includ	ed in your feder	al adjust	ed gro	ss inc	come 12		<u> </u>	
FORMS TO YOUR	come	13						MENT BENEF			-				
K MS	the In														
	STEP 4 Your Taxab	14 PENSION INCOME DEDUCTION. (See instructions and worksheet on page 14)													
_	te You	If negative, enter a minus sign in the space to the left of the number)													
DO NOT STAPLE OR	STEP 4 Calculate Your Taxable Income	16													
NOT ST					Itiply number o				350)			17			
00		.0			•				mber.)			18			
		19	INCOM	IF TAX (Fi	nd the tax for th	ne a	mount on	line 18 in the ta	x table or	nage	s 15-	19 or	,		

2006 1040S-ME RESIDENT **SHORT** FORM Page 2



0602201

	20 INCOME TAY (Frame line 40 mans 4)	20										
	20 INCOME TAX. (From line 19, page 1)											
suc	spouse (if married) are claimed on another person's return, enter the amount on	line 20 here21										
Buti	NOTE: You are not required to file a return if you qualify for this credit. (See instru	uctions)										
y Contr	22 EARNED INCOME TAX CREDIT (EIC). Your federal EIC \$ x .05. Enter re	esult here 22 •										
STEP 5 and Voluntar	23 NET INCOME TAX. Line 20 minus lines 21 and 22 (If less than zero, enter zero)	23 , , ,										
STEP 5 Calculate Your Tax and Voluntary Contributions	24 MAINE INCOME TAX WITHHELD. (Enclose W-2 and 1099 forms) (DO NOT include estimated tax payments)											
ite Your	25 OVERPAYMENT. If line 24 is larger than line 23, subtract line 23 from line 24. Enter	er result here25 * •										
Calcula	26 UNDERPAYMENT. If line 23 is larger than line 24, subtract line 24 from line 23. Enter result here 26											
	27 USE TAX (SALES TAX). (See instructions)	27 , ·										
	28 TOTAL VOLUNTARY CONTRIBUTIONS AND PARK PASS PURCHASES. (Fro Schedule CP, line 14)	m 28,										
	29 REFUND. (Line 25 minus lines 27 and 28) - NOTE: If total of lines 27 and 28 is gre line 25, subtract line 25 from the total of lines 27 and 28 and enter the amount on lines 25.	ater than one 31 below 29										
Due	IF YOU WOULD LIKE YOUR REFUND DEPOSITED DIRECTLY TO YOUR BANK	ACCOUNT (\$5,000 or loss) OP TO YOUR NEVIGEN										
ount	COLLEGE INVESTING PLAN® ACCOUNT, read the instructions on page 7 and fill of											
r Am		_										
STEP 6 Calculate Your Refund or Amount Due	Direct 30a Routing Number*	30c Type of Account: Checking										
STE r Ref	Direct *For NextGen Accounts, enter 043000261 30b Account Number*	Savings										
, You	*For NextGen Accounts, enter the Account Partic	NextGen®										
ulate												
Calc	31 AMOUNT DUE. Line 26 plus lines 27 and 28. (OR If total of lines 27 and 28 is greate subtract line 25 from the total of lines 27 and 28). (If \$1,000 or more, see instructions.) Enter I	er than line 25, result here31										
	EZ PAY at www.maine.gov/revenue or ENCLOSE CHECK payable to: Treas	urer, State of Maine. DO NOT SEND CASH.										
	32 FOR MAINE RESIDENTS ONLY: Check this box if you would like to receive a Maine Resi	dente Property Tay and Bent Refund Application in 2007:										
	See instructions on pages 7 and 8 for information about the Tax and Rent "Circu	uit Breaker" Program. THE APPLICATION WILL BE										
To roduce	MAILED TO YOU IN AUGUST 2007 unless your income on line 15 exceeds printing and postage costs, if you file your return electronically or have your return do											
income ta	ix forms and instructions mailed to you next year, check box at right	e by a tax preparer and do not need maine										
	,											
	If taxpayer is deceased, (Month) (Day) (Year)	If spouse is deceased , (Month) (Day) (Year)										
	enter date of death / /	enter date of death / /										
Third Par	I DO VOIL WANT TO AllOW ANOTHER DERSON TO dISCUSS THIS RETURN WITH MAINE REVENUE S	ervices? Yes (complete the following). No.										
Designee (See page	Diameter ()	Personal identification #:										
Under per they are to	nalties of perjury, I declare that I have examined this return and accompanying schedules a rue, correct and complete. Declaration of preparer (other than taxpayer) is based on al	and statements, and to the best of my knowledge and belief, I information of which preparer has any knowledge.										
SIGN HERE												
Keep a	Your Signature Date signed	Your occupation										
copy of this return for your	Spouse's signature (if joint return, both must sign) Date signed	Spouse's occupation										
records Paid	Preparer's signature Date	Preparer's phone number										
Preparer's	Print preparer's name and name of business	Property COV - Party										
Use	i filit proparer a figure and figure of publicas	Preparer's SSN or PTIN										
Only	If requesting a <u>REFUND</u> , mail to: Maine Revenue Services, P.O. Box 9110, Augusta, ME 04332-911	·										

Schedule CP Attachment Sequence No. 6

VOLUNTARY CONTRIBUTIONS and PURCHASE OF PARK PASSES



Name(s) as shown on your Maine income tax form

Your Social Security Number

			FILE SCHEDULE CP? You only need choose to purchase a park pass for ent						any of the organizations	s listed
		•		,					Enter line totals below	v:
		1	Democratic Party	\$1	\$5	\$10	Other \$	1	,	
	Maine Greens	2	Green Independent Party	\$1	\$5	\$10	Other \$	2		
SN		3	Republican Party	□ \$1	\$5	\$10	Other \$	3		
TION		⁴	Endangered & Nongame Wildlife Fund "Chickadee Check-off"	\$5	\$10	_	_			
CONTRIBUTIO	A	³ 5	Maine Children's Trust	\$5	\$10	\$25	Other \$	5		
LINC		6	Human Leukocyte Antigen Screening Fund "Bone Marrow Donor Registry"	\$5	\$10	\$25	Other \$	6		
A. C	基	7	Companion Animal Sterilization Fund	\$5	\$10	\$25	Other \$	7	,	
	1	8	Maine Military Family Relief Fund	\$1 \$5	\$10	\$25	Other \$	8		
		9	Maine Veterans' Memorial Cemetery Maintenance Fund	\$1 \$5	\$10	\$25	Other \$	9		
	Å] 10	Maine Asthma & Lung Disease Research Fund	\$1 \$5	\$10	\$25	Other \$	10		
		11	TOTAL CONTRIBUTIONS. (Add line	es 1 through 10)				11		
RK	S	1	2 Number of Individual Park Pass	es x	\$30				12 • _	
PA	SS		3 Number of Vehicle Park Passes						13 • _	
œ.	Δ	1	4 TOTAL CONTRIBUTIONS AND Enter result here and on 1040M							

A. CONTRIBUTIONS. Lines 1-10. Check the appropriate box or boxes to indicate the funds and amounts of your choice. You and/or your spouse may make separate party designations for political party contributions. Write in the amount of your contributions on the corresponding line.

Endangered and Nongame Wildlife Fund "Chickadee Check-off" - The

Chickadee Check-off is a voluntary tax contribution whose proceeds are placed in the Nongame and Endangered Wildlife Fund and used to fund the endangered and nongame wildlife

programs. Contributions may be deductible the following year on state and federal income tax returns. For more information, visit the Inland Fisheries and Wildlife web site at www.maine.gov/ifw/wildlife/etweb/ nongamefund.htm.

INSTRUCTIONS

Maine Children's Trust - Maine Children's Trust was established to prevent child abuse and neglect in Maine. Funds contributed are used to support this goal in many ways, including the funding of community-based prevention activities and programs throughout Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Maine Children's Trust. For more information, visit the Maine Children's Trust web site at www. mechildrenstrust.org.

Human Leukocyte Antigen Screening Fund - To support blood testing to classify donors for joining the National (bone marrow) Registry. Donations to the fund will be used to support bone marrow screening. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Department of Health and Human Services.

Companion Animal Sterilization Fund - The

Companion Animal Sterilization Fund is a voluntary tax contribution whose proceeds are used to fund the Animal Welfare Program's "Help Fix ME" Spay/Neuter Fund for low-income dog and cat owners. By contributing to this fund you will be on the front line in the fight to stop pet overpopulation in Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Department of Agriculture. For more information call 800-367-1317.

Maine Military Family Relief Fund - The Maine Military Family Relief Fund was established to help the public assist the families of persons who are members of the Maine National Guard or residents of Maine who are members of the Reserves and who have been called to military duty and are experiencing financial hardship. Contributions may be deductible

2006 - Worksheet for Pension Income Deduction - Form 1040S-ME, Line 14 Enclose this Worksheet and copies of your 1099 form(s) with your Form 1040S-ME

You and your spouse (if married) may each deduct up to \$6,000 of eligible pension income* that is included in your federal adjusted gross income. Except for military pension benefits, the \$6,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income includes state, federal and military pension benefits, as well as retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Internal Revenue Code (IRC) sections 401(a) (Qualified Pension Plans, including qualified 401 SIMPLE plans) and 403 (Employee annuities). Deductible pension income also includes benefits received under IRC section 457(b) (State and local government/tax exempt organizations/eligible deferred compensation plans), except that pension income from 457(b) plans received prior to age 55 that is not part of a series of equal periodic payments made over the life of the recipient and the recipient's designated beneficiary, if applicable, may <u>not</u> be included in the deductible pension amount.

Pension benefits that **do not qualify** are those received from an individual retirement account (including SIMPLE individual retirement accounts), simplified employee pension plan, benefits from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972 and distributions subject to the additional 10% federal tax on early distributions (see federal Form 5329, Part 1, or federal Form 1040, line 60). Also, disability benefits reported as wages on your federal income tax return do not qualify.

*Eligible pension income does not include benefits earned by another person, except in the case of a surviving spouse. Only the individual that earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction, but the total pension deduction for the surviving spouse may not exceed \$6,000.

1. Total eligible non-military pension income (both Maine and non-Maine sources) included federal adjusted gross income (from federal form 1040A, line 12b or Form 1040, line 16b). include social security or railroad retirement benefits received or pension benefits received.	Do not rom an	Taxpayer	Spouse*
individual retirement account, simplified employee pension plan, an ineligible deferred compe plan under IRC § 457(f), lump-sum distributions included on federal Form 4972, distributions to the additional 10% federal tax on early distributions or refunds of excess contributions).		\$	\$
2. Maximum allowable deduction	2.	\$ 6,000.00	\$ 6,000.00
3. Total social security and railroad retirement benefits you received - whether taxable or n	ot 3.	\$	\$
4. Subtract line 3 from line 2 (if zero or less, enter zero)	4.	\$	\$
E. Catantha anallar of line 4 or line 4 hors		Φ.	

NOTE: Enter eligible non-military pension benefits on line 1 and eligible military pension benefits on line 6.

Enter the smaller of line 1 or line 4 here 5. \$ \$ \$ 6. Total eligible military pension income included in your federal adjusted gross income 6. 7. \$ Add line 5 and line 6 \$ 8. Enter the smaller of line 2 or line 7 here and the total for both spouses on line 14, Form 1040S-ME. 8. \$ \$

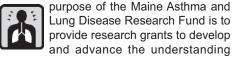
*Use this column only if filing married-joint return and only if spouse separately earned an eligible pension.

the following year on state and federal income tax returns. The fund is administered by the Maine Adjutant General.

Maine Veterans' Memorial Cemetery Maintenance Fund - The Maine Veterans' Memorial Cemetery Maintenance Fund was established

to help finance the maintenance and upkeep of Maine veterans' cemeteries.

Maine Asthma and Lung Disease Fund - The purpose of the Maine Asthma and



of lung disease, especially its prevention, causes, treatment and cure. Areas of research eligible for grants include, but are not limited to, asthma, health effects of indoor and outdoor air pollution, emphysema and chronic obstructive pulmonary disease.

Schedule CP instructions, continued

B. PARK PASSES - Maine Park passes can be purchased through Maine Revenue Services when you file your income tax return. Park passes can be purchased at a cost of \$30 for an individual season pass and \$60 for a vehicle season pass. (Free day use passes are issued by the Bureau of Parks and Lands to senior citizens who are 65 years or over upon proof of age.) An individual pass allows only the pass holder admittance to day use of Maine state parks and historic sites. A vehicle pass (for vehicles weighing up to one-ton) allows all occupants of the vehicle admittance to day use. These passes do not include entry into Baxter State Park, Allagash Wilderness Waterway, the Penobscot River Corridor or Scarborough Beach. Any pass purchased will reduce the amount of your refund or increase the amount you

owe. If you have any questions regarding the purchase of park passes, please call the Bureau of Parks and Lands at (207) 287-3821.

To be sure you have your park pass when State Parks begin collecting fees, please file Schedule CP with your income tax return as early as possible. Expect some delays in processing when filing your return later in the season.

Lines 12-13. Enter the number of Individual and/or Vehicle park passes you wish to purchase in the space provided. Multiply each entry by the cost shown and enter the total in the boxes provided. Note: You may purchase park passes through Maine Revenue Services with excess refund amounts, checks, or money orders. You may also purchase a park pass directly from the Bureau of Parks and Lands.

					г			INCOME T			1			1		
If Line 18 Form 1040S-ME is:			Your Filing			If Line 1 1040S		And Your Filing Status is:			If Line 18 Form 1040S-ME is:			And Your Filing Status is:		
1040S	-ME is: But	Single or	Status is: Married	Head	-			Single or	tatus is: Married	Head	1	1040S	But	Single or	Married	Head
Least	Less	Married-	Filing	of		At Least	But Less	Married-	Filing	of		Least	Less	Married-	Filing	of
Loudt	Than	Filing	Jointly*	House-		Louot	Than	Filing	Jointly*	House-		Loudi	Than	Filing	Jointly*	House-
		Separately		hold				Separately		hold]			Separately		hold
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400	500	9	9	9		7,400	7,500	222	149	164		14,400	14,500	671	422	499
500	600	11	11	11		7,500	7,600	226	151	169		14,500	14,600	678	426	506
600	700	13	13	13		7,600	7,700	231	153	173		14,600	14,700	685	431	513
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1,300	1,400	27	27	27		8,300	8,400	262	167	205		15,300	15,400	734	462	562
1,400	1,500	29	29	29		8,400	8,500	267	169	209		15,400	15,500	741	467	569
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1,800	1,900	37	37	37		8,800	8,900	285	175	223		15,700	15,800	769	485	590
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2,200	2,300	45	45	45		9,200	9,300	307	188	245		16,200	16,300	797	503	625
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27,100 27,200 1,694 1,216 1,388 34,100 34,200 2,289 1,706 1,980 41,100 41,200 2,884 2,265 2 27,200 27,300 1,702 1,223 1,395 34,200 34,300 2,297 1,713 1,988 41,200 41,300 2,892 2,274 2 27,300 27,400 1,711 1,230 1,402 34,300 34,400 2,306 1,720 1,997 41,300 41,400 2,901 2,282 2 27,500 27,600 1,719 1,237 1,410 34,400 34,500 2,314 1,727 2,005 41,400 41,500 2,909 2,291 2 27,600 27,700 1,736 1,251 1,427 34,500 34,700 2,331 1,741 2,022 41,600 41,700 2,918 2,299 27,700 27,800 1,745 1,258 1,436 34,700 34,800 2,340 1,748 2,031 41,700 41,800 2,935 2,316 2 27,800		2.280 1.699			1.381	1.209	1 685	27.100		
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27,600 27,700 1,736 1,251 1,427 34,600 34,700 2,331 1,741 2,022 41,600 41,700 2,926 2,308 2,216 27,700 27,800 1,745 1,258 1,436 34,700 34,800 2,340 1,748 2,031 41,700 41,800 2,935 2,316 2,226 27,800 27,900 1,753 1,265 1,444 34,800 34,900 2,348 1,755 2,039 41,800 41,900 2,943 2,325 2,325										
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27,800 27,900 1,753 1,265 1,444 34,800 34,900 2,348 1,755 2,039 41,800 41,900 2,943 2,325 2										
27,900 28,000 1,762 1,272 1,453 34,900 35,000 2,357 1,762 2,048 41,900 42,000 2,952 2,333 2	2,048 41,900 42,000 2,952 2,333		35,000	34,900	1,453	1,272	1,762	28,000	27,900	

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Least	Less	Filing	Jointly*	House-		Least	Less	Filing	Jointly*	House-		Least	Less	Filing	Jointly*	House-						
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42,000			TOUL TAX IS.			49.000		1	our rax is:		1	56,000		ĭ	our rax is:							
42,000	42,100	2,960	2,342	2,651		49,000	49,100	3,555	2,937	3,246	1	56,000	56,100	4,150	3,532	3,841						
42,100	42,200	2,969	2,350	2,660		49,100	49,200	3,564	2,945	3,255		56,100	56,200	4,159	3,540	3,850						
42,200	42,300	2,977	2,359	2,668		49,200	49,300	3,572	2,954	3,263		56,200	56,300	4,167	3,549	3,858						
42,300	42,400	2,986	2,367	2,677		49,300	49,400	3,581	2,962	3,272		56,300	56,400	4,176	3,557	3,867						
42,400 42,500	42,500 42,600	2,994 3,003	2,376 2,384	2,685 2,694		49,400 49,500	49,500 49,600	3,589 3,598	2,971 2,979	3,280 3,289		56,400 56,500	56,500 56,600	4,184 4,193	3,566 3,574	3,875 3,884						
42,600	42,700	3,003	2,393	2,702		49,600	49,700	3,606	2,988	3,209		56,600	56,700	4,193	3,583	3,892						
42,700	42,800	3,020	2,401	2,711		49,700	49,800	3,615	2,996	3,306		56,700	56,800	4,210	3,591	3,901						
42,800	42,900	3,028	2,410	2,719		49,800	49,900	3,623	3,005	3,314		56,800	56,900	4,218	3,600	3,909						
42,900	43,000	3,037	2,418	2,728		49,900	50,000	3,632	3,013	3,323		56,900	57,000	4,227	3,608	3,918						
43,000						50,000						57,000										
43,000	43,100	3,045	2,427	2,736		50,000	50,100	3,640	3,022	3,331		57,000	57,100	4,235	3,617	3,926						
43,100	43,200	3,054	2,435	2,745		50,100	50,200	3,649	3,030	3,340		57,100	57,200	4,244	3,625	3,935						
43,200	43,300	3,062	2,444 2,452	2,753		50,200 50,300	50,300	3,657 3,666	3,039	3,348		57,200 57,300	57,300	4,252	3,634	3,943						
43,300 43,400	43,400 43,500	3,071 3,079	2,452	2,762 2,770		50,300	50,400 50,500	3,674	3,047 3,056	3,357 3,365		57,300	57,400 57,500	4,261 4,269	3,642 3,651	3,952 3,960						
43,500	43,600	3,088	2,469	2,779		50,500	50,600	3,683	3,064	3,374		57,500	57,600	4,278	3,659	3,969						
43,600	43,700	3,096	2,478	2,787		50,600	50,700	3,691	3,073	3,382		57,600	57,700	4,286	3,668	3,977						
43,700	43,800	3,105	2,486	2,796		50,700	50,800	3,700	3,081	3,391		57,700	57,800	4,295	3,676	3,986						
43,800	43,900	3,113	2,495	2,804		50,800	50,900	3,708	3,090	3,399		57,800	57,900	4,303	3,685	3,994						
43,900	44,000	3,122	2,503	2,813		50,900	51,000	3,717	3,098	3,408		57,900	58,000	4,312	3,693	4,003						
44,000	44.400	0.400	0.540	0.004		51,000	E4 400	0.705	0.407	0.440	1	58,000	F0 400	4.000	0.700	4.044						
44,000	44,100	3,130	2,512	2,821		51,000	51,100	3,725	3,107	3,416		58,000	58,100	4,320	3,702	4,011						
44,100 44,200	44,200 44,300	3,139 3,147	2,520 2,529	2,830 2,838		51,100 51,200	51,200 51,300	3,734 3,742	3,115 3,124	3,425 3,433		58,100 58,200	58,200 58,300	4,329 4,337	3,710 3,719	4,020 4,028						
44,300	44,400	3,147	2,529	2,847		51,300	51,400	3,751	3,124	3,442		58,300	58,400	4,346	3,727	4,020						
44,400	44,500	3,164	2,546	2,855		51,400	51,500	3,759	3,141	3,450		58,400	58,500	4,354	3,736	4,045						
44,500	44,600	3,173	2,554	2,864		51,500	51,600	3,768	3,149	3,459		58,500	58,600	4,363	3,744	4,054						
44,600	44,700	3,181	2,563	2,872		51,600	51,700	3,776	3,158	3,467		58,600	58,700	4,371	3,753	4,062						
44,700	44,800	3,190	2,571	2,881		51,700	51,800	3,785	3,166	3,476		58,700	58,800	4,380	3,761	4,071						
44,800	44,900	3,198	2,580	2,889		51,800	51,900	3,793	3,175	3,484		58,800	58,900	4,388	3,770	4,079						
44,900	45,000	3,207	2,588	2,898		51,900	52,000	3,802	3,183	3,493		58,900	59,000	4,397	3,778	4,088						
45,000	4F 100	2.245	2.507	2.006		52,000	FO 100	2.040	2 402	2 501	4	59,000	E0 100	4.405	2 707	4.006						
45,000 45,100	45,100 45,200	3,215 3,224	2,597 2,605	2,906 2,915		52,000 52,100	52,100 52,200	3,810 3,819	3,192 3,200	3,501 3,510		59,000 59,100	59,100 59,200	4,405 4,414	3,787 3,795	4,096 4,105						
45,200	45,300	3,232	2,614	2,923		52,100	52,300	3,827	3,200	3,518		59,200	59,300	4,422	3,804	4,113						
45,300	45,400	3,241	2,622	2,932		52,300	52,400	3,836	3,217	3,527		59,300	59,400	4,431	3,812	4,122						
45,400	45,500	3,249	2,631	2,940		52,400	52,500	3,844	3,226	3,535		59,400	59,500	4,439	3,821	4,130						
45,500	45,600	3,258	2,639	2,949		52,500	52,600	3,853	3,234	3,544		59,500	59,600	4,448	3,829	4,139						
45,600	45,700	3,266	2,648	2,957		52,600	52,700	3,861	3,243	3,552		59,600	59,700	4,456	3,838	4,147						
45,700	45,800	3,275	2,656	2,966		52,700	52,800	3,870	3,251	3,561		59,700	59,800	4,465	3,846	4,156						
45,800	45,900	3,283	2,665	2,974		52,800	52,900	3,878	3,260	3,569		59,800	59,900	4,473	3,855	4,164						
45,900	46,000	3,292	2,673	2,983		52,900	53,000	3,887	3,268	3,578	-	59,900	60,000	4,482	3,863	4,173						
46,000 46,000	46,100	3,300	2,682	2,991		53,000 53,000	53,100	3,895	3,277	3,586	1	60,000 60,000	60,100	4,490	3,872	4,181						
46,100	46,200	3,309	2,690	3,000		53,100	53,200	3,904	3,285	3,595		60,100	60,200	4,499	3,880	4,190						
46,200	46,300	3,317	2,699	3,008		53,200	53,300	3,912	3,294	3,603		60,200	60,300	4,507	3,889	4,198						
46,300	46,400	3,326	2,707	3,017		53,300	53,400	3,921	3,302	3,612		60,300	60,400	4,516	3,897	4,207						
46,400	46,500	3,334	2,716	3,025		53,400	53,500	3,929	3,311	3,620		60,400	60,500	4,524	3,906	4,215						
46,500	46,600	3,343	2,724	3,034		53,500	53,600	3,938	3,319	3,629		60,500	60,600	4,533	3,914	4,224						
46,600	46,700	3,351	2,733	3,042		53,600	53,700	3,946	3,328	3,637		60,600	60,700	4,541	3,923	4,232						
46,700	46,800	3,360	2,741	3,051		53,700	53,800	3,955	3,336	3,646		60,700	60,800	4,550 4,558	3,931	4,241						
46,800 46,900	46,900 47,000	3,368 3,377	2,750 2,758	3,059 3,068		53,800 53,900	53,900 54,000	3,963 3,972	3,345 3,353	3,654 3,663		60,800	60,900 61,000	4,558 4,567	3,940 3,948	4,249 4,258						
47,000	47,000	3,377	2,730	3,000		54,000	34,000	3,972	3,333	3,003		61,000	01,000	4,307	3,340	4,230						
47,000	47,100	3,385	2,767	3,076		54,000	54,100	3,980	3,362	3,671	+	61,000	61,100	4,575	3,957	4,266						
47,000	47,100	3,394	2,775	3,076		54,100	54,200	3,989	3,302	3,680		61,100	61,200	4,584	3,965	4,200						
47,200	47,300	3,402	2,784	3,093		54,200	54,300	3,997	3,379	3,688		61,200	61,300	4,592	3,974	4,283						
47,300	47,400	3,411	2,792	3,102		54,300	54,400	4,006	3,387	3,697		61,300	61,400	4,601	3,982	4,292						
47,400	47,500	3,419	2,801	3,110		54,400	54,500	4,014	3,396	3,705		61,400	61,500	4,609	3,991	4,300						
47,500	47,600	3,428	2,809	3,119		54,500	54,600	4,023	3,404	3,714		61,500	61,600	4,618	3,999	4,309						
47,600	47,700	3,436	2,818	3,127		54,600	54,700	4,031	3,413	3,722		61,600	61,700	4,626	4,008	4,317						
47,700	47,800	3,445	2,826	3,136		54,700	54,800	4,040	3,421	3,731		61,700	61,800	4,635	4,016	4,326						
47,800 47,900	47,900 48,000	3,453 3,462	2,835 2,843	3,144 3,153		54,800 54,900	54,900 55,000	4,048 4,057	3,430 3,438	3,739 3,748		61,800 61,900	61,900 62,000	4,643 4,652	4,025 4,033	4,334 4,343						
48,000	40,000	0,402	2,040	0,100		55,000	00,000	4,007	0,700	0,170		62,000	02,000	4,002	7,000	7,070						
48,000	48,100	3,470	2,852	3,161		55,000	55,100	4,065	3,447	3,756	1	62,000	62,100	4,660	4,042	4,351						
48,100	48,200	3,479	2,860	3,170		55,100	55,200	4,074	3,455	3,765		62,100	62,200	4,669	4,050	4,360						
48,200	48,300	3,487	2,869	3,178		55,200	55,300	4,082	3,464	3,773		62,200	62,300	4,677	4,059	4,368						
48,300	48,400	3,496	2,877	3,187		55,300	55,400	4,091	3,472	3,782		62,300	62,400	4,686	4,067	4,377						
48,400	48,500	3,504	2,886	3,195		55,400	55,500	4,099	3,481	3,790		62,400	62,500	4,694	4,076	4,385						
48,500	48,600	3,513	2,894	3,204		55,500	55,600	4,108	3,489	3,799		62,500	62,600	4,703	4,084	4,394						
48,600	48,700	3,521	2,903	3,212		55,600	55,700	4,116	3,498	3,807		62,600	62,700	4,711	4,093	4,402						
48,700	48,800	3,530	2,911	3,221		55,700	55,800	4,125	3,506	3,816		62,700	62,800	4,720	4,101	4,411						
48,800 48,900	48,900 49,000	3,538 3,547	2,920 2,928	3,229 3,238		55,800 55,900	55,900 56,000	4,133 4,142	3,515 3,523	3,824 3,833		62,800 62,900	62,900 63,000	4,728 4,737	4,110 4,118	4,419 4,428						
	70,000	3,547	2,020	0,200		00,000	00,000	τ, ι+∠	0,020	0,000		02,300	00,000	7,131	7,710	7,720						

					1	2006	WAINE	INCOME	IAX IA	RFF	, –					
If Line 18 Form 1040S-ME is:			Your Filing tatus is:	I		1	18 Form -ME is:	And Your Filing Status is:				If Line 1 1040S	18 Form -ME is:	And Your Filing Status is:		
At	But	Single or	Married	Head	1	At	But	Single or	Married	Head	1	At	But	Single or	Married	Head
Least	Less	Married-	Filing	of		Least	Less	Married-	Filing	of		Least	Less	Married-	Filing	of
	Than	Filing	Jointly*	House-			Than	Filing	Jointly*	House-			Than	Filing	Jointly*	House
		Separately		hold]			Separately		hold]]			Separately		hold
		Y	our Tax is:	•				Y	our Tax is:] [Y	our Tax is:	
63,000	62 100	4,745	4 107	4.426	-	70,000 70,000	70 100	E 240	4,722	E 024	↓	77,000 77,000	77 100	E 02E	F 247	5,626
63,000 63,100	63,100 63,200	4,745 4,754	4,127 4,135	4,436 4,445		70,000	70,100 70,200	5,340 5,349	4,722	5,031 5,040		77,000	77,100 77,200	5,935 5,944	5,317 5,325	5,635
63,200	63,300	4,762	4,133	4,443		70,100	70,200	5,357	4,730	5,040		77,100	77,300	5,952	5,325	5,643
63,300	63,400	4,771	4,152	4,462		70,300	70,300	5,366	4,747	5,057		77,300	77,400	5,961	5,342	5,652
63,400	63,500	4,779	4,161	4,470		70,400	70,500	5,374	4,756	5,065		77,400	77,500	5,969	5,351	5,660
63,500	63,600	4,788	4,169	4,479		70,500	70,600	5,383	4,764	5,074		77,500	77,600	5,978	5,359	5,669
63,600	63,700	4,796	4,178	4,487		70,600	70,700	5,391	4,773	5,082		77,600	77,700	5,986	5,368	5,677
63,700	63,800	4,805	4,186	4,496		70,700	70,800	5,400	4,781	5,091		77,700	77,800	5,995	5,376	5,686
63,800	63,900	4,813	4,195	4,504		70,800	70,900	5,408	4,790	5,099		77,800	77,900	6,003	5,385	5,694
63,900	64,000	4,822	4,203	4,513		70,900	71,000	5,417	4,798	5,108		77,900	78,000	6,012	5,393	5,703
64,000						71,000					1	78,000				
64,000	64,100	4,830	4,212	4,521	1	71,000	71,100	5,425	4,807	5,116	1	78,000	78,100	6,020	5,402	5,711
64,100	64,200	4,839	4,220	4,530		71,100	71,200	5,434	4,815	5,125		78,100	78,200	6,029	5,410	5,720
64,200	64,300	4,847	4,229	4,538		71,200	71,300	5,442	4,824	5,133		78,200	78,300	6,037	5,419	5,728
64,300	64,400	4,856	4,237	4,547		71,300	71,400	5,451	4,832	5,142		78,300	78,400	6,046	5,427	5,737
64,400	64,500	4,864	4,246	4,555		71,400	71,500	5,459	4,841	5,150		78,400	78,500	6,054	5,436	5,745
64,500	64,600	4,873	4,254	4,564		71,500	71,600	5,468	4,849	5,159		78,500	78,600	6,063	5,444	5,754
64,600	64,700	4,881	4,263	4,572		71,600	71,700	5,476	4,858	5,167		78,600	78,700	6,071	5,453	5,762
64,700	64,800	4,890	4,271	4,581		71,700	71,800	5,485	4,866	5,176		78,700	78,800	6,080	5,461	5,771
64,800	64,900	4,898	4,280	4,589		71,800	71,900	5,493	4,875	5,184		78,800	78,900	6,088	5,470	5,779
64,900	65,000	4,907	4,288	4,598		71,900	72,000	5,502	4,883	5,193		78,900	79,000	6,097	5,478	5,788
65,000						72,000					J L	79,000				
65,000	65,100	4,915	4,297	4,606		72,000	72,100	5,510	4,892	5,201		79,000	79,100	6,105	5,487	5,796
65,100	65,200	4,924	4,305	4,615		72,100	72,200	5,519	4,900	5,210		79,100	79,200	6,114	5,495	5,805
65,200	65,300	4,932	4,314	4,623		72,200	72,300	5,527	4,909	5,218		79,200	79,300	6,122	5,504	5,813
65,300	65,400	4,941	4,322	4,632		72,300	72,400	5,536	4,917	5,227		79,300	79,400	6,131	5,512	5,822
65,400	65,500	4,949	4,331	4,640		72,400	72,500	5,544	4,926	5,235	\perp	79,400	79,500	6,139	5,521	5,830
65,500	65,600	4,958	4,339	4,649		72,500	72,600	5,553	4,934	5,244		79,500	79,600	6,148	5,529	5,839
65,600	65,700	4,966	4,348	4,657		72,600	72,700	5,561	4,943	5,252		79,600	79,700	6,156	5,538	5,847
65,700	65,800	4,975	4,356	4,666		72,700	72,800	5,570	4,951	5,261		79,700	79,800	6,165	5,546	5,856
65,800	65,900	4,983	4,365	4,674		72,800	72,900	5,578	4,960	5,269		79,800	79,900	6,173	5,555	5,864
65,900	66,000	4,992	4,373	4,683		72,900	73,000	5,587	4,968	5,278	4 -	79,900	80,000	6,182	5,563	5,873
66,000	00.400	F 000	4.000	4.004	-	73,000	70.400		4.077		-	80,000	00.400	0.400	F F70	E 004
66,000	66,100	5,000	4,382 4,390	4,691		73,000 73,100	73,100	5,595 5,604	4,977 4,985	5,286		80,000 80,100	80,100	6,190	5,572	5,881
66,100	66,200 66,300	5,009 5,017	4,390	4,700 4,708		73,100	73,200 73,300	5,604 5,612	4,965 4,994	5,295 5,303		80,100	80,200 80,300	6,199 6,207	5,580 5,589	5,890 5,898
66,200 66,300	66,400	5,017	4,399	4,706		73,200	73,300	5,621	5,002	5,303		80,300	80,400	6,207	5,569	5,907
66,400	66,500	5,026	4,407	4,717		73,300	73,500	5,629	5,002	5,320		80,400	80,500	6,224	5,606	5,907
66,500	66,600	5,034	4,410	4,725		73,500	73,600	5,638	5,011	5,329		80,500	80,600	6,233	5,614	5,924
66,600	66,700	5,051	4,433	4,742		73,600	73,700	5,646	5,028	5,337		80,600	80,700	6,241	5,623	5,932
66,700	66,800	5,060	4,441	4,751		73,700	73,800	5,655	5,036	5,346		80,700	80,800	6,250	5,631	5,941
66,800	66,900	5,068	4,450	4,759		73,800	73,900	5,663	5,045	5,354		80,800	80,900	6,258	5,640	5,949
66,900	67,000	5,077	4,458	4,768		73,900	74,000	5,672	5,053	5,363		80,900	81,000	6,267	5,648	5,958
67,000		0,011	1, 100	1,700		74,000	1 1,000	0,012	0,000	0,000		81,000	01,000	0,201	0,010	0,000
67,000	67,100	5,085	4,467	4,776	1	74,000	74,100	5,680	5,062	5,371		81,000	81,100	6,275	5,657	5,966
67,100	67,100	5,094	4,475	4,785		74,100	74,100	5,689	5,070	5,380		81,100	81,200	6,284	5,665	5,975
67,200	67,300	5,102	4,484	4,793		74,200	74,300	5,697	5,079	5,388		81,200	81,300	6,292	5,674	5,983
67,300	67,400	5,111	4,492	4,802		74,300	74,400	5,706	5,087	5,397		81,300	81,400	6,301	5,682	5,992
67,400	67,500	5,119	4,501	4,810		74,400	74,500	5,714	5,096	5,405		81,400	81,500	6,309	5,691	6,000
67,500	67,600	5,128	4,509	4,819		74,500	74,600	5,723	5,104	5,414		81,500	81,600	6,318	5,699	6,009
67,600	67,700	5,136	4,518	4,827		74,600	74,700	5,731	5,113	5,422		81,600	81,700	6,326	5,708	6,017
67,700	67,800	5,145	4,526	4,836		74,700	74,800	5,740	5,121	5,431		81,700	81,800	6,335	5,716	6,026
67,800	67,900	5,153	4,535	4,844		74,800	74,900	5,748	5,130	5,439		81,800	81,900	6,343	5,725	6,034
67,900	68,000	5,162	4,543	4,853		74,900	75,000	5,757	5,138	5,448		81,900	82,000	6,352	5,733	6,043
68,000						75,000						82,000				
68,000	68,100	5,170	4,552	4,861	1	75,000	75,100	5,765	5,147	5,456	1	82,000	82,100	6,360	5,742	6,051
68,100	68,200	5,179	4,560	4,870		75,100	75,200	5,774	5,155	5,465		82,100	82,200	6,369	5,750	6,060
68,200	68,300	5,187	4,569	4,878		75,200	75,300	5,782	5,164	5,473		82,200	82,300	6,377	5,759	6,068
68,300	68,400	5,196	4,577	4,887		75,300	75,400	5,791	5,172	5,482		82,300	82,400	6,386	5,767	6,077
68,400	68,500	5,204	4,586	4,895		75,400	75,500	5,799	5,181	5,490		82,400	82,500	6,394	5,776	6,085
68,500	68,600	5,213	4,594	4,904		75,500	75,600	5,808	5,189	5,499		82,500	82,600	6,403	5,784	6,094
68,600	68,700	5,221	4,603	4,912		75,600	75,700	5,816	5,198	5,507		82,600	82,700	6,411	5,793	6,102
68,700	68,800	5,230	4,611	4,921		75,700	75,800	5,825	5,206	5,516		82,700	82,800	6,420	5,801	6,111
68,800	68,900	5,238	4,620	4,929		75,800	75,900	5,833	5,215	5,524		82,800	82,900	6,428	5,810	6,119
68,900	69,000	5,247	4,628	4,938		75,900	76,000	5,842	5,223	5,533	4	82,900	83,000	6,437	5,818	6,128
69,000					1	76,000					1 [83,000				
59,000	69,100	5,255	4,637	4,946		76,000	76,100	5,850	5,232	5,541		83,000	83,100	6,445	5,827	6,136
69,100	69,200	5,264	4,645	4,955		76,100	76,200	5,859	5,240	5,550		83,100	83,200	6,454	5,835	6,145
69,200	69,300	5,272	4,654	4,963		76,200	76,300	5,867	5,249	5,558		83,200	83,300	6,462	5,844	6,153
69,300	69,400	5,281	4,662	4,972		76,300	76,400	5,876	5,257	5,567		83,300	83,400	6,471	5,852	6,162
69,400	69,500	5,289	4,671	4,980		76,400	76,500	5,884	5,266	5,575		83,400	83,500	6,479	5,861	6,170
	69,600	5,298	4,679	4,989		76,500	76,600	5,893	5,274	5,584		83,500	83,600	6,488	5,869	6,179
69,500		E 206	4,688	4,997		76,600	76,700	5,901	5,283	5,592		83,600	83,700	6,496	5,878	6,187
69,500 69,600	69,700	5,306												0.505	F 000	0 100
69,500 69,600 69,700	69,800	5,315	4,696	5,006		76,700	76,800	5,910	5,291	5,601		83,700	83,800	6,505	5,886	6,196
69,500 69,600						76,700 76,800 76,900	76,800 76,900 77,000	5,910 5,918 5,927	5,291 5,300 5,308	5,601 5,609 5,618		83,700 83,800 83,900	83,800 83,900 84,000	6,513 6,522	5,886 5,895 5,903	6,196 6,204 6,213

Least Least Least Than Filling Separately Filling Separately Filling Separately Filling Separately Separately Filling Separately	Stingle or larried- Filling parately Yo. 7,550 7,550 7,559 7,567 7,576 7,576 7,593 7,601 7,610 7,610 7,610 7,627	Your Filing tatus is: Married Filing Jointly* our Tax is: 6,932 6,940 6,949 6,957 6,966 6,974 6,983 6,991 7,000 7,008	Head of House- hold
At Least But Less Single or Married-Filling Separately Married Filling Separately Married House-hold Married Filling Separately Married Filling Separately Married Filling Separately Married Married Filling Separately Married Filling Separately Married Married Filling Separately Married Married Filling Separ	rigle or larried- Filing parately You 7,550 7,559 7,567 7,576 7,583 7,601 7,610 7,618 7,627 7,635 7,644 7,652	Married Filing Jointly* Our Tax is: 6,932 6,940 6,949 6,957 6,966 6,974 6,983 6,991 7,000	7,241 7,250 7,258 7,267 7,275 7,284 7,292 7,301 7,309
Least Less Than Filing Separately Separately Separat	Arried-Filing parately Y(7,550 7,559 7,567 7,576 7,593 7,601 7,618 7,627 7,635 7,644 7,652	Filing Jointly* our Tax is: 6,932 6,940 6,949 6,957 6,966 6,974 6,983 6,991 7,000	7,241 7,250 7,258 7,267 7,275 7,284 7,292 7,301 7,309
Filing Separately	Filing parately Yo 7,550 7,559 7,567 7,576 7,584 7,593 7,601 7,610 7,618 7,627 7,635 7,644 7,652	Jointly* four Tax is: 6,932 6,940 6,949 6,957 6,966 6,974 6,983 6,991 7,000	7,241 7,250 7,258 7,267 7,275 7,284 7,292 7,301 7,309
Separately hold Separately hold Separately hold Separately Sepa	parately Y(7,550 (7,550 (7,559 (7,556 (7,564 (7,561 (7,610 (7,618 (7,627 (7,635 (7,652	our Tax is: 6,932 6,940 6,949 6,957 6,966 6,974 6,983 6,991 7,000	7,241 7,250 7,258 7,267 7,275 7,284 7,292 7,301 7,309
Your Tax is: Your Tax is: Your Tax is: Your Tax is: 91,000 84,000 84,100 6,530 5,912 6,221 91,000 91,100 7,125 6,507 6,816 96,000 96,000 7,84,100 84,200 6,539 5,920 6,238 91,100 91,200 7,134 6,515 6,825 96,100 96,200 7,84,300 84,400 6,556 5,937 6,247 91,300 91,400 7,151 6,524 6,833 96,200 96,300 96,300 96,300 96,300 7,84,200 84,500 6,564 5,946 6,255 91,400 91,500 7,159 6,541 6,850 96,400 96,500 7,84,500 84,600 6,573 5,954 6,264 91,500 91,600 7,176 6,558 6,867 96,600 7,84,700 84,800 84,900 6,590 5,971 6,281 91,700 91,800 7,185 6,566 6,867 96,600 96,000 97,000 99	7,550 7,559 7,559 7,567 7,576 7,584 7,593 7,601 7,610 7,610 7,627 7,635 7,635	6,932 6,940 6,949 6,957 6,966 6,974 6,983 6,991 7,000	7,241 7,250 7,258 7,267 7,275 7,284 7,292 7,301 7,309
84,000 84,100 84,100 84,100 84,100 84,100 84,100 84,100 84,100 84,200 6,530 5,912 6,221 91,000 91,100 7,125 6,507 6,816 96,000 96,100 7,84,100 84,200 84,200 84,300 6,547 5,929 6,238 91,200 91,300 7,142 6,524 6,833 96,200 96,300 7,84,300 84,400 6,556 5,937 6,247 91,300 91,400 7,151 6,532 6,842 96,300 96,400 96,500 7,84,500 84,500 6,564 5,946 6,255 91,400 91,500 7,159 6,541 6,850 96,400 96,500 7,84,500 84,600 6,573 5,954 6,255 91,400 91,500 7,159 6,541 6,859 96,600 96,500 7,84,500 84,800 84,700 6,581 5,983 6,272 91,600 91,700 7,176 6,558 6,867 96,600 96,700 96,800 7,784 <td>7,550 7,559 7,559 7,576 7,576 7,584 7,601 7,610 7,618 7,627 7,635 7,635 7,644</td> <td>6,932 6,940 6,949 6,957 6,966 6,974 6,983 6,991 7,000</td> <td>7,241 7,250 7,258 7,267 7,275 7,284 7,292 7,301 7,309</td>	7,550 7,559 7,559 7,576 7,576 7,584 7,601 7,610 7,618 7,627 7,635 7,635 7,644	6,932 6,940 6,949 6,957 6,966 6,974 6,983 6,991 7,000	7,241 7,250 7,258 7,267 7,275 7,284 7,292 7,301 7,309
84,000 84,100 6,530 5,912 6,221 91,000 91,100 7,125 6,507 6,816 96,000 96,100 7,225 84,100 84,200 6,539 5,920 6,230 91,100 91,100 7,134 6,515 6,825 96,000 96,000 96,000 96,000 96,000 7,142 6,515 6,825 96,000 96,000 96,000 7,142 6,524 6,833 96,200 96,000 96,000 7,142 6,524 6,833 96,200 96,300 96,400 96,500 7,142 6,524 6,833 96,200 96,300 96,400 96,500 7,142 6,524 6,833 96,200 96,300 96,400 96,500 7,184,400 84,500 84,500 84,500 84,500 84,500 84,500 84,500 84,500 8,594 6,255 91,400 91,500 7,176 6,558 6,867 96,600 96,500 7,184 8,500 8,500 8,5963 8,272 91,600 91,700	7,550 7,559 7,559 7,576 7,576 7,584 7,601 7,610 7,618 7,627 7,635 7,635 7,644	6,932 6,940 6,949 6,957 6,966 6,974 6,983 6,991 7,000	7,241 7,250 7,258 7,267 7,275 7,284 7,292 7,301 7,309
84,000 84,100 6,530 5,912 6,221 91,000 91,100 7,125 6,507 6,816 96,000 96,100 7,84,100 84,200 6,539 5,920 6,230 91,100 91,200 7,134 6,515 6,825 96,100 96,200 7,784,200 84,300 84,400 6,556 5,937 6,247 91,300 91,400 7,142 6,524 6,833 96,200 96,300 7,84,400 84,500 6,564 5,946 6,255 91,400 91,500 7,159 6,541 6,850 96,400 96,500 7,84,500 84,600 6,573 5,954 6,264 91,500 91,700 7,168 6,549 6,859 96,500 96,600 96,600 96,600 7,84,700 84,800 6,598 5,980 6,289 91,800 91,700 7,185 6,566 6,876 96,600 96,700 96,800 7,84,900 85,900 6,598 5,980 6,289 91,800 91,800 7,185 6,566 6,876	7,559 7,567 7,576 7,576 7,584 7,593 7,601 7,610 7,618 7,627	6,940 6,949 6,957 6,966 6,974 6,983 6,991 7,000	7,250 7,258 7,267 7,275 7,284 7,292 7,301 7,309
84,100 84,200 6,539 5,920 6,230 91,100 91,200 7,134 6,515 6,825 96,100 96,200 7,84,200 7,84,300 6,547 5,929 6,238 91,200 91,300 7,142 6,524 6,833 96,200 96,300 7,84,300 84,400 6,556 5,937 6,247 91,300 91,400 7,151 6,532 6,842 96,300 96,400 7,84,400 84,500 6,564 5,946 6,255 91,400 91,500 7,159 6,541 6,859 96,500 96,400 96,500 7,84,600 6,573 5,954 6,264 91,500 91,600 7,176 6,558 6,867 96,600 96,	7,559 7,567 7,576 7,576 7,584 7,593 7,601 7,610 7,618 7,627	6,940 6,949 6,957 6,966 6,974 6,983 6,991 7,000	7,250 7,258 7,267 7,275 7,284 7,292 7,301 7,309
84,200 84,300 6,547 5,929 6,238 91,200 91,300 7,142 6,524 6,833 96,200 96,300 7,84,300 84,400 6,556 5,937 6,247 91,300 91,400 7,151 6,532 6,842 96,300 96,400 7,84,400 84,500 6,564 5,946 6,255 91,400 91,500 7,159 6,541 6,850 96,400 96,500 7,84,500 84,600 6,573 5,954 6,264 91,500 7,160 6,549 6,859 96,600 96,600 7,84,700 6,581 5,963 6,272 91,600 91,700 7,176 6,558 6,867 96,600 96,700 7,84,700 84,800 6,590 5,971 6,281 91,700 91,800 7,185 6,566 6,876 96,600 96,700 7,84,800 84,900 6,598 5,980 6,289 91,800 91,900 7,193 6,575 6,884 96,800 96,800 7,85,000 85,000 85,100 6,615	7,567 7,576 7,584 7,593 7,601 7,610 7,618 7,627 7,635 7,644 7,652	6,949 6,957 6,966 6,974 6,983 6,991 7,000	7,258 7,267 7,275 7,284 7,292 7,301 7,309
84,300 84,400 6,556 5,937 6,247 91,300 91,400 7,151 6,532 6,842 96,300 96,400 7,84,400 84,500 84,500 6,564 5,946 6,255 91,400 91,500 7,159 6,541 6,850 96,400 96,500 7,84,500 84,600 6,573 5,954 6,264 91,500 91,600 7,168 6,549 6,859 96,500 96,600 7,84,700 84,800 6,590 5,971 6,281 91,600 91,700 7,176 6,558 6,867 96,600 96,700 7,84,700 84,800 6,590 5,971 6,281 91,700 91,800 7,185 6,566 6,876 96,600 96,700 7,84,700 84,800 84,900 85,000 6,607 5,988 6,289 91,800 91,900 7,193 6,575 6,884 96,800 96,900 7,000 97,000 7,000 97,000 7,000 97,000 7,000 97,000 7,000 97,000 97,000	7,576 7,584 7,593 7,601 7,610 7,618 7,627 7,635 7,644 7,652	6,957 6,966 6,974 6,983 6,991 7,000	7,267 7,275 7,284 7,292 7,301 7,309
84,400 84,500 6,564 5,946 6,255 91,400 91,500 7,159 6,541 6,850 96,400 96,500 7,84,500 84,600 6,573 5,954 6,264 91,500 91,600 7,168 6,549 6,859 96,500 96,600 7,84,600 84,700 6,581 5,963 6,272 91,600 91,700 7,176 6,558 6,867 96,600 96,700 7,84,700 84,800 6,590 5,971 6,281 91,700 91,800 7,185 6,566 6,876 96,600 96,700 96,800 7,84,700 84,800 84,900 6,598 5,980 6,289 91,800 91,800 7,185 6,566 6,876 96,700 96,800 7,80,800 91,800 91,800 7,193 6,575 6,884 96,800 96,800 7,719 85,500 85,000 6,607 5,988 6,298 91,800 91,900 7,202 6,583 6,893 96,800 97,000 7,000 7,000 7,000	7,584 7,593 7,601 7,610 7,618 7,627 7,635 7,644 7,652	6,966 6,974 6,983 6,991 7,000	7,275 7,284 7,292 7,301 7,309
84,500 84,600 6,573 5,954 6,264 91,500 91,600 7,168 6,549 6,859 96,500 96,600 7,84,600 84,700 6,581 5,963 6,272 91,600 91,700 7,176 6,558 6,867 96,600 96,700 7,84,800 84,800 6,598 5,981 6,281 91,700 91,800 7,185 6,566 6,876 96,700 96,800 7,84,800 84,900 6,598 5,980 6,289 91,800 91,900 7,193 6,575 6,884 96,800 9	7,593 7,601 7,610 7,618 7,627 7,635 7,644 7,652	6,974 6,983 6,991 7,000	7,284 7,292 7,301 7,309
84,600 84,700 6,581 5,963 6,272 91,600 91,700 7,176 6,558 6,867 96,600 96,700 7,70 84,700 84,800 6,590 5,971 6,281 91,700 91,800 7,185 6,566 6,876 96,700 96,800 7,80,700 91,800 91,900 7,185 6,566 6,876 96,800 96,800 7,80,800 7,80,800 91,800 91,900 7,183 6,575 6,884 96,800 96,900 7,80,800 96,800 96,900 7,80,800 96,800 96,900 7,80,900 96,900 97,000 7,200 7,200 7,200 6,583 6,893 96,900 97,000 7,200 7,200 7,200 7,200 7,200 7,200 7,200 7,200 7,200 8,800 96,900 97,000 97,000 97,100 7,200 7,200 7,200 97,000 97,100 7,200 7,200 8,800 8,900 96,900 97,100 7,200 8,200 8,800	7,601 7,610 7,618 7,627 7,635 7,644 7,652	6,983 6,991 7,000	7,292 7,301 7,309
84,700 84,800 6,590 5,971 6,281 91,700 91,800 7,185 6,566 6,876 96,700 96,800 7,84,800 84,900 6,598 5,980 6,289 91,800 91,900 7,183 6,575 6,884 96,800 96,900 7,78 84,900 85,000 6,607 5,988 6,298 91,900 7,202 6,583 6,893 96,900 97,000 7,80 85,000 85,100 6,615 5,997 6,306 92,100 7,210 6,592 6,901 97,000 97,100 7,80 92,000 7,210 6,592 6,901 97,000 97,100 7,20 7,210 6,592 6,901 97,000 97,100 7,20 7,210 6,592 6,901 97,000 97,100 7,20 7,210 6,592 6,901 97,100 97,200 7,210 6,592 6,901 97,100 7,200 7,210 6,592 6,918 97,200 7,200 7,210 6,592 6,918 97,200 97,300 7,227 6,600 6,918 97,200 97,300	7,610 7,618 7,627 7,635 7,644 7,652	6,991 7,000	7,301 7,309
84,800 84,900 6,598 5,980 6,289 91,800 91,900 7,193 6,575 6,884 96,800 96,900 7,700 84,900 85,000 6,607 5,988 6,298 91,900 92,000 7,202 6,583 6,893 96,900 97,000 7, 85,000 85,100 6,615 5,997 6,306 92,100 7,210 6,592 6,901 97,000 97,000 97,000 7, 85,200 85,300 6,632 6,014 6,323 92,200 92,300 7,227 6,609 6,918 97,200 97,300 7, 85,300 85,400 6,641 6,022 6,332 92,300 92,400 7,236 6,617 6,927 97,300 97,400 7, 85,500 85,500 6,649 6,031 6,340 92,400 92,500 7,244 6,626 6,935 97,400 97,500 7, 85,500 85,600 6,658 6,039 6,349 92,500 92,600 7,253 6,634 6,944 97,500 97,600	7,618 7,627 7,635 7,644 7,652	7,000	7,309
84,900 85,000 6,607 5,988 6,298 91,900 92,000 7,202 6,583 6,893 96,900 97,000 7,200 85,000 85,100 6,615 5,997 6,306 92,000 92,100 7,210 6,592 6,901 97,000 97,100 7,200 7,200 7,210 6,592 6,901 97,000 97,100 7,200 7,210 6,592 6,901 97,000 97,100 7,200 7,210 6,592 6,901 97,000 97,100 7,200 7,210 6,592 6,901 97,000 97,100 7,200 7,210 6,592 6,901 97,000 97,100 7,200 7,210 6,592 6,901 97,000 97,100 7,200 7,210 6,592 6,901 97,100 97,200 7,200 7,200 7,210 6,592 6,901 97,100 97,200 7,200 7,200 6,601 6,910 97,100 97,300 7,200 7,200 6,918 97,200 97,300	7,627 7,635 7,644 7,652		
85,000 92,000 85,000 85,100 6,615 5,997 6,306 85,100 85,200 6,624 6,005 6,315 92,100 92,200 7,210 6,592 6,901 97,000 97,100 7,200 7,210 6,592 6,901 97,000 97,100 97,200 7,210 6,592 6,601 6,910 97,100 97,200 7,210 6,592 6,601 6,910 97,100 97,200 7,210 6,592 6,601 6,910 97,100 97,200 7,210 6,600 6,910 97,100 97,200 7,210 6,592 6,601 6,910 97,100 97,200 7,200 7,200 7,200 7,200 7,200 7,200 97,300 7,200 7,200 97,300 7,200 7,200 97,300 7,200 97,300 97,400 7,200 8,500 8,500 6,649 6,031 6,340 92,400 92,500 7,244 6,626 6,935 97,400 97,500 7,253 <t< td=""><td>7,635 7,644 7,652</td><td>7,008</td><td>7,318</td></t<>	7,635 7,644 7,652	7,008	7,318
85,000 85,100 6,615 5,997 6,306 92,000 92,100 7,210 6,592 6,901 97,000 97,100 7,85,100 7,210 6,592 6,901 97,000 97,100 7,200 7,210 6,592 6,901 97,000 97,100 7,200 7,200 7,210 6,692 6,910 97,100 97,200 7,200 7,200 7,210 6,692 6,910 97,100 97,200 7,200 7,200 7,210 6,692 6,910 97,100 97,200 7,2	7,644 7,652		
85,100 85,200 6,624 6,005 6,315 92,100 92,200 7,219 6,600 6,910 97,100 97,200 7,200 7,219 6,600 6,910 97,100 97,200 7,200 7,219 6,600 6,910 97,200 97,300 7,219 6,609 6,918 97,200 97,300 7,219 6,609 6,918 97,200 97,300 7,219 6,609 6,918 97,200 97,300 7,219 6,609 6,918 97,200 97,300 7,219 6,609 6,918 97,200 97,300 7,219 6,609 6,918 97,200 97,300 7,219 6,609 6,918 97,200 97,300 7,200 7,200 7,200 7,200 7,200 97,300 97,400 7,200 7,219 6,609 6,918 97,200 97,300 7,200 7,200 6,617 6,927 97,300 97,400 7,200 7,244 6,626 6,935 97,400 97,500 7,200 7,200 6,634	7,644 7,652		
85,200 85,300 6,632 6,014 6,323 92,200 92,300 7,227 6,609 6,918 97,200 97,300 7,85,300 7,227 6,609 6,918 97,200 97,300 97,300 7,230 92,300 92,400 7,236 6,617 6,927 97,300 97,400 7,230 97,400 97,500 7,400 7,200 97,400 97,500 97,500 7,400 97,500 97,500 7,500 7,500 7,500 7,500 7,500 7,500 97,500 97,600 7,700 7,500 97,500 97,600 7,700 7,800 97,700 7,800 97,700 7,800 97,700 7,800 97,700 7,800 97,700 7,800 97,700 7,800 97,700 97,800 7,700 97,800 7,700 97,800 7,700 97,800 97,900 7,800 97,900 7,800 97,900 7,800 97,900 7,800 97,900 7,800 97,900 7,800 97,900 7,800 97,900 7,800 97,900 7,800 97,900 7,800 97,900 7,800	7,652	7,017	7,326
85,300 85,400 6,641 6,022 6,332 92,300 92,400 7,236 6,617 6,927 97,300 97,400 7,80 85,400 85,500 6,649 6,031 6,349 92,400 92,500 7,244 6,626 6,935 97,400 97,500 7,80 85,500 85,600 85,700 6,666 6,048 6,357 92,600 92,700 7,253 6,634 6,944 97,500 97,600 7,80 7,80 7,70 7,85 92,600 92,700 7,261 6,643 6,952 97,600 97,700 7,80 7,70 7,85 92,600 92,700 7,270 6,651 6,961 97,700 97,800 97,700 7,80 7,70 7,80 7,70 7,80 7,70 7,80 7,70 7,80 7,70 7,80 7,70 7,80 7,70 7,80 7,70 7,80 7,70 7,80 7,90 7,80 7,90 7,80 7,90 7,80 7,90 7,80 7,90 7,80 7,90 7,80 7,90 7,80 7,90 7,80 7,90 7,80 7,90 7,80 7,90 7,80 7,90 7,80 7,90 7,80 7,90		7,025	7,335
85,400 85,500 6,649 6,031 6,340 92,400 92,500 7,244 6,626 6,935 97,400 97,500 7,85,500 7,85,500 85,600 6,658 6,039 6,349 92,500 92,600 7,253 6,634 6,944 97,500 97,600 7,000 7,000 7,000 7,000 7,000 7,000 7,000 7,000 97,700 7,000 7,000 7,000 97,000 97,000 97,000 7,000 7,000 7,000 7,000 97,000 97,000 7,000 7,000 7,000 7,000 97,000 97,000 7,000 7,000 7,000 7,000 97,000 7,000	1 004	7,034	7,343
85,500 85,600 6,658 6,039 6,349 92,500 92,600 7,253 6,634 6,944 97,500 97,600 7,85,600 85,600 85,700 6,666 6,048 6,357 92,600 92,700 7,261 6,643 6,952 97,600 97,700 97,800 85,800 85,800 6,683 6,065 6,374 92,800 92,900 7,278 6,660 6,969 97,800 97,900 7,800	7,661	7,042	7,352
85,500 85,600 6,658 6,039 6,349 92,500 92,600 7,253 6,634 6,944 97,500 97,600 7,85,600 85,600 85,700 6,666 6,048 6,357 92,600 92,700 7,261 6,643 6,952 97,600 97,700 97,800 85,800 85,800 6,683 6,065 6,374 92,800 92,900 7,278 6,660 6,969 97,800 97,900 7,800	7,669	7,051	7,360
85,600 85,700 6,666 6,048 6,357 92,600 92,700 7,261 6,643 6,952 97,600 97,700 7,85,700 85,700 85,800 6,675 6,056 6,366 92,700 92,800 7,270 6,651 6,961 97,700 97,800 7,800 85,800 85,900 6,683 6,065 6,374 92,800 92,900 7,278 6,660 6,969 97,800 97,900 7,900	7,678	7,059	7,369
85,700 85,800 6,675 6,056 6,366 92,700 92,800 7,270 6,651 6,961 97,700 97,800 7,800 85,800 85,900 6,683 6,065 6,374 92,800 92,900 7,278 6,660 6,969 97,800 97,900 7,900	⁷ ,686	7,068	7,377
85,800 85,900 6,683 6,065 6,374 92,800 92,900 7,278 6,660 6,969 97,800 97,900 7,	7,695	7,076	7,386
	7,703	7,076	7,386
85,900 86,000 6,692 6,073 6,383 92,900 93,000 7,287 6,668 6,978 97,900 98,000 7,	7,712	7,083	7,403
	,1 12	1,000	7,400
,	7 700	7 100	7 444
	7,720	7,102	7,411
	7,729	7,110	7,420
	7,737	7,119	7,428
	7,746	7,127	7,437
86,400 86,500 6,734 6,116 6,425 93,400 93,500 7,329 6,711 7,020 98,400 98,500 7,	7,754	7,136	7,445
86,500 86,600 6,743 6,124 6,434 93,500 93,600 7,338 6,719 7,029 98,500 98,600 7,	7,763	7,144	7,454
86,600 86,700 6,751 6,133 6,442 93,600 93,700 7,346 6,728 7,037 98,600 98,700 7,	7,771	7,153	7,462
86,700 86,800 6,760 6,141 6,451 93,700 93,800 7,355 6,736 7,046 98,700 98,800 7,	7,780	7,161	7,471
86,800 86,900 6,768 6,150 6,459 93,800 93,900 7,363 6,745 7,054 98,800 98,900 7,	7,788	7,170	7,479
86,900 87,000 6,777 6,158 6,468 93,900 94,000 7,372 6,753 7,063 98,900 99,000 7,	7,797	7,178	7,488
87,000 94,000 99,000	,	,	
	7,805	7,187	7,496
	7,814	7,195	7,505
	7,822	7,193	7,503
	7,831	7,204	7,513
	7,839	7,221	7,530
	7,848	7,229	7,539
	7,856	7,238	7,547
	7,865	7,246	7,556
	7,873	7,255	7,564
87,900 88,000 6,862 6,243 6,553 94,900 95,000 7,457 6,838 7,148 99,900 100,000 7,	7,882	7,263	7,573
88,000 95,000			
88,000 88,100 6,870 6,252 6,561 95,000 95,100 7,465 6,847 7,156			
88,100 88,200 6,879 6,260 6,570 95,100 95,200 7,474 6,855 7,165			
88,200 88,300 6,887 6,269 6,578 95,200 95,300 7,482 6,864 7,173			
88,300 88,400 6,896 6,277 6,587 95,300 95,400 7,491 6,872 7,182			
88,400 88,500 6,904 6,286 6,595 95,400 95,500 7,499 6,881 7,190			
88,600 88,700 6,921 6,303 6,612 95,600 95,700 7,516 6,898 7,207			
88,700 88,800 6,930 6,311 6,621 95,700 95,800 7,525 6,906 7,216			
88,800 88,900 6,938 6,320 6,629 95,800 95,900 7,533 6,915 7,224			
88,900 89,000 6,947 6,328 6,638 95,900 96,000 7,542 6,923 7,233			
89,000			
89,000 89,100 6,955 6,337 6,646 2006 TAX RATE SCHEDULES			
89,100 89,200 6,964 6,345 6,655	Dotum		
89.200 89.300 6.972 6.354 6.663 For Single individual and Married Person Filing Separate	Keturn		
89 300 89 400 6 981 6 362 6 672 If the taxable income on 1040S-ME, line 18 is: The Tax is:			
89 400 89 500 6 989 6 371 6 680 Less than \$4,550 2.0% of the taxable income			
89.500 89.600 6.998 6.379 6.689 \$ 4,550 but less than \$ 9,100 \$ 91 plus 4.5% of exc			
89 600 89 700 7 006 6 388 6 697 \$ 9,100 but less than \$ 18,250 \$ 296 plus 7.0% of exc			
89,700 89,800 7,015 6,396 6,706 \$ 18,250 or more \$ 937 plus 8.5% of exc	cess over	\$ 18,2	50
	of Harri	coholda	
of one of the orange of the or	or Hous	senoius	
The taxable intention of the text of			
Zeo train voloco			50
90,000 90,100 7,040 6,422 6,731 \$ 6,850 but less than \$ 13,650 \$ 137 plus 4.5% of exc			
90,100 90,200 7,049 6,430 6,740 \$ 13,650 but less than \$ 27,400 \$ 443 plus 7.0% of exc			
90,200 90,300 7,057 6,439 6,748 \$ 27,400 or more \$1,406 plus 8.5% of exc	cess over	\$ 27,4	00
90,300 90,400 7,066 6,447 6,757 For Married Individuals and Surviving Spouses Filing Joint	t Potum	16	
90,400 90,500 7,074 6,456 6,765 For Married Individuals and Surviving Spouses Filing Joint	i Keturr	15	
90,500 90,600 7,083 6,464 6,774 If the taxable income on 1040S-ME, line 18 is: The Tax is:			
90,600 90,700 7,091 6,473 6,782 Less than \$9,150 2.0% of the taxable income			50
90,700 90,800 7,100 6,481 6,791 \$ 9,150 but less than \$ 18,250 \$ 183 plus 4.5% of exc			
90.800 90.900 7.108 6.490 6.799 \$ 18,250 but less than \$ 36,550 \$ 593 plus 7.0% of exc			
90,900 91,000 7,117 6,498 6,808 \$ 36,550 or more \$1,874 plus 8.5% of exc		\$ 36,5	50
*This column must also be used by a surviving spouse with dependent child	cess over		



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Get your refund in as little as 7 days when Direct Deposit is used.

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E-FILE – See your tax preparer or, if you purchased tax preparation software, just follow the software's instructions.



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